



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

REGULAR MEETING

Wednesday, February 21, 2018 – 1:00 p.m.

Administration Building

16320 Everhart Drive ▪ Weed, California 96094 ▪ (530) 938-3281

CALL TO ORDER:

LSCSD Board Roll Call: Directors: Cupp _____ Lewis _____ MacIntosh _____ Mitchell _____ Thompson _____

PLEDGE OF ALLEGIANCE:

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Board on subjects within its jurisdiction, whether or not on the agenda for this meeting. Each individual comment will be limited to three minutes. The public comment portion of the meeting will be limited to thirty minutes (total time). For items that are on this agenda, speakers may request that their comments be heard instead at the time the item appears on the agenda prior to the Board addressing the agenda item. The Board may ask questions, but may not act during the Public Comments portion of the meeting, except to direct staff to prepare a report, or to place the item on a future agenda.

CONSENT CALENDAR: Items on the Consent Calendar are considered routine, not requiring separate discussion. However, if discussion is wanted, the item may be removed from the Consent Calendar and considered separately. Board members may ask questions of clarification without removing an item from the Calendar. Individual items are approved by the vote that approves the Consent Calendar, unless an item is pulled for separate consideration.

1. A. Approval of Minutes: Regular Meeting January 17, 2018, Special Meeting January 24, 2018 and Special Meeting January 31, 2018
- B. Ratification of Disbursements: January 1 through January 31, 2018
- C. Budget Comparison / Variance Report: FY 2017/18 YTD
- D. LAIF Quarterly Report
- E. Approval of transfer of CSD Operating funds to LAIF Savings

DEPARTMENT REPORTS / UPDATES: NO ACTION ITEMS:

2. Fire Department Monthly Report (FC Pappas)
3. Police Department Monthly Report (PC Wilson)
4. Sewer Department Monthly Report (PWS Moser)
 - A. Wastewater Planning Grant: Median Household Income (MHI) survey proposal (GM Wilson)
5. Water Department Monthly Report (PWS Moser)

COMMITTEE REPORTS:

6. APPROVED COMMITTEE MINUTES / REPORTS / VERBAL UPDATES, if applicable.
(Pres. Cupp may make committee appointments/changes as necessary.)
 - A. Budget / Finance Committee
 - B. Fire Department Advisory Committee
 - C. Grant Oversight Committee
 - D. Police Department Advisory Committee
 - E. Policy Committee
 - F. Sewer and Water Systems Oversight Committee

DISCUSSION / REPORTS: ACTION ITEMS:

7. Presentation regarding Siskiyou County Arts Council - Eugene Whitley, Executive Director
8. Consideration of Resolution *-18 regarding the LSCSD Mission Statement (Pres. Cupp)
9. Consideration of updated District Goal established at the January 31, 2018 Special Meeting (Pres. Cupp)
10. Consideration of Budget/Finance Committee recommended amendments to FY 2017/18 Operating Budget (GM Wilson/SAC Nelle)
11. Consideration of LSCSD to pursue grant funding for the Lake Shastina Greater Lake Shastina Fire Safe Council (GLSFSC) (GM Wilson)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

PUBLIC COMMENTS ON CLOSED SESSION:

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

- A. Conference with Legal Counsel – Existing Litigation (Gov. Code Section 54956.9) Moller v. LSCSD et. al.
- B. Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code Section 54956.9(b)).
Number of Cases: 1

RETURN TO OPEN SESSION:

REPORT ON CLOSED SESSION:

ADJOURNMENT: The next LSCSD Regular Board Meeting is scheduled to be held on March 21, 2018, 1:00 p.m. at the Administration Building.

Supplementary documents and other materials distributed to the District board after their agenda packets have been distributed to the members may be viewed at the District office and obtained at the meeting.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
 Wednesday, January 17, 2018, 1:00 p.m.
 Administration Building
 16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

Unapproved MINUTES

CALL TO ORDER AND ROLL CALL: 1:00 p.m.

LSCSD Board Roll Call: Cupp ☒ Lewis ☒ MacIntosh ☒ Mitchell ☒ Thompson ☒

Also present: GM Wilson, PWS Moser, SAC Nelle, FC Pappas, AA Charvez and District Counsel Margaret Long.
 There were approximately 21 people in the audience.

PLEDGE OF ALLEGIANCE: Director MacIntosh led the Pledge of Allegiance.

PUBLIC COMMENTS: Comments received.

CONSENT CALENDAR: (All items accepted/approved by the Board unless otherwise noted.)

1. A. Approval of Minutes: Regular Meeting December 20, 2017
- B. Ratification of Disbursements: December 1 through December 31, 2017
- C. Budget Comparison: FY 2017/18 YTD: No Report
- D. Accounts Receivables Aging Analysis: FY 2017/18 YTD
- E. Approval of transfer from LAIF Reserves to CSD Operating Account

Motion by Dir. Thompson second Dir. MacIntosh to approve Consent Calendar.

Ayes: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

DEPARTMENT REPORTS

2. Fire Department Monthly Report: FC Pappas reported.
3. Police Department Monthly Report: PC Wilson reported.
4. Sewer Department Monthly Report: PWS Moser reported.
5. Water Department Monthly Report: PWS Moser reported.
- A. Water Planning Grant Update: GM Wilson reported.

COMMITTEE REPORTS:

6. APPROVED COMMITTEE MINUTES / REPORTS / VERBAL UPDATES, if applicable:
 - A. Budget / Finance Committee (FY 2017/18): Nothing to report.
 - B. Fire Department Advisory Committee: Dir. Mitchell reported.
 - C. Grant Oversight Committee: Nothing to report.
 - D. Police Department Advisory Committee: GM Wilson reported.
 - E. Policy Committee: Nothing to report.

DISCUSSION / REPORTS: ACTION ITEMS:

7. Presentation from California Rural Water Association's (CRWA) representative Angela Wendelle: Ms. Wendelle gave an overview of the CRWA.
8. Annual appointments to committee(s), Board Policy and Procedure Handbook Section 4060: Pres. Cupp re-appointed the current committees and members to continue for 2018. Pres. Cupp appointed Director Lewis and Thompson to a Sewer and Water Systems Oversight Committee.
9. Authorize Board Member(s) to attend CSDA 2018 Special District Leadership Academy Conference: The Board discussed.

Motion by Dir. Mitchell second Dir. Lewis to authorize Directors MacIntosh and Thompson to attend the CSDA 2018 Special District Leadership Academy Conference in Napa CA July 8 – 11, 2018 (expenses to be reimbursed).

Ayes: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

10. Set date for Special Meeting to review/update District goals and priorities: Pres. Cupp set Wednesday, January 31, 2018, 1:00 p.m. for a special meeting/workshop to review District goals.

11. Consideration of amendments to Policy # 1508: Job Description – Police Sergeant: GM Wilson reported. The Board discussed.

Motion by Dir. Mitchell second Dir. Thompson to approve amendments to Policy # 1508: Job Description – Police Sergeant, as presented.

Ayes: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

PUBLIC COMMENTS ON CLOSED SESSION: None

ADJOURN TO CLOSED SESSION: With no objections by the Board, Pres. Cupp adjourned to Closed Session at 2:48 p.m.

CLOSED SESSION: 2:55 p.m.

Also present: GM Wilson and District Counsel Long

A. Conference with Legal Counsel – Existing Litigation (Gov. Code Section 54956.9) Moller v. LSCSD et. al.

B. Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code Section 54956.9(b). Number of Cases: 1

With no objections by the Board, Pres. Cupp adjourned Closed Session at 3:58 p.m.

RETURN TO OPEN SESSION: 4:00 p.m.

Also present: GM Wilson, SAC Nelle, AA Charvez and District Counsel Long. There were approximately 3 people in the audience.

REPORT ON CLOSED SESSION: District Counsel Long reported:

Items A and B: Direction was given to the GM.

ADJOURNMENT: With no objections by the Board, Pres. Cupp adjourned the meeting at 4:01 p.m.

The next LSCSD Regular Board Meeting is on Wednesday, February 21, 2018, 1:00 p.m. at the Administration Building.

Approval Date: _____

Carol Cupp, President

ATTEST:

Mike Wilson, Secretary



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Special Meeting
Wednesday, January 24, 2018 – 4:00 p.m.
Administration Building
16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

Unapproved MINUTES

CALL TO ORDER: 4:00 p.m.

LSCSD Board Roll Call: Cupp ✓ Lewis ✓ MacIntosh ✓ Mitchell ✓ Thompson ✓
Also present: GM Wilson and AA Charvez. There was 1 person in the audience.

PLEDGE OF ALLEGIANCE: Dir. Lewis led the Pledge of Allegiance.

PUBLIC COMMENTS: Comments received.

DISCUSSION / ACTION ITEMS:

1. Acceptance of Volunteer Fire Assistance Program Grant Funding (Agreement #7FG17069-A1 2017 Residual Funds) – 50% CSD match: Review and Adopt Resolution 1-18: GM Wilson reported.

Motion by Dir. Lewis second Dir. Thompson to adopt Resolution No. 1-18 to accept the 2017 Volunteer Fire Assistance Residual Grant Funds with a 50% match by the CSD (total funded amount for 2017 VFA Agreements 7FG17069 and 7FG17069-A1 not-to-exceed \$8,941.00).

Ayes: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

BOARD MEMBER COMMENTS: Comments received.

ADJOURN TO CLOSED SESSION: With no objections by the Board, Pres. Cupp adjourned to Closed Session at 4:09 p.m.

CLOSED SESSION: 4:10 p.m.

Also present: GM Wilson and District Counsel Margaret Long via teleconference.

- A. Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code Section 54956.9(b).
Number of Cases: 2

With no objections by the Board, Pres. Cupp adjourned to Closed Session at 5:01 p.m.

RETURN TO OPEN SESSION: 5:02 p.m.

Also present: GM Wilson

There were no people in the audience.

REPORT ON CLOSED SESSION: Pres. Cupp reported:

- A. Direction was given to staff.

ADJOURNMENT: 5:03 p.m.

The next LSCSD Regular Board Meeting is scheduled to be held on February 21, 2018, 1:00 p.m. at the Administration Building. There is a Special Meeting/Workshop on January 31, 2018, 1:00 p.m.

Approval Date: _____

Carol Cupp, President

ATTEST:

Mike Wilson, Secretary



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Special Meeting/Workshop
Wednesday, January 31, 2018 – 1:00 p.m.
Administration Building
16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

Unapproved MINUTES

CALL TO ORDER: 1:00 p.m.

LSCSD Board Roll Call: Cupp ✓ Lewis ✓ MacIntosh ✓ Mitchell ✓ Thompson ✓

Also present: GM Wilson, SAC Nelle, PWS Moser and AA Charvez. There were approximately 5 people in the audience.

PLEDGE OF ALLEGIANCE: Dir. Thompson led the Pledge of Allegiance.

PUBLIC COMMENTS: None

DISCUSSION / ACTION ITEMS:

1. Review / Update Objective/Goals for the District: The Board discussed and updated goals for Sewer, Water, Fire, Police, Administration and General goals for the District. A draft of the updated list will be on the February Regular Meeting agenda for Board consideration.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: 3:23 p.m.

The next LSCSD Regular Board Meeting is scheduled to be held on February 21, 2018, 1:00 p.m. at the Administration Building.

Approval Date: _____

Carol Cupp, President

ATTEST:

Mike Wilson, Secretary

TREASURER'S REPORT - RATIFICATION OF DISBURSEMENTS
LAKE SHASTINA COMMUNITY SERVICES DISTRICT

1B

Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of January 1 thru January 31, 2018 for a total of: " \$ 231,054.00

Each check has been signed by two directors with documentation attached to each check.

Submitted for January 2018	\$ 231,054.00
----------------------------	---------------

Expenses - Regular Checks SVB Account	\$ 156,332.64
Expenses - Payroll & Liability Checks SVB Account	\$ 74,721.36
<u>Subtotal</u>	<u>\$ 231,054.00</u>
<u>Total CSD Expenses</u>	<u>\$ 231,054.00</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - SCOTT VALLEY BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire
1/2/2018	JE #69987	Bank Fees	17.90	17.90		17.90					
1/4/2018	22295-22299	Payroll Checks (Live Checks)	6,353.26		6,353.26		2,233.85				4,119.41
1/4/2018	503231	EDD EFT	3,057.39		3,057.39	742.83	683.50		800.32	223.59	607.15
1/4/2018	503232	EFTPS EFT	6,131.67		6,131.67	1,080.00	996.28		2,095.81	418.16	1,541.42
1/4/2018	503233	American Funds EFT	417.91		417.91				349.91	68.00	
1/4/2018	503234	CalPERS EFT	2,046.06		2,046.06	1,071.17	974.89				
1/4/2018	503235	CalPERS 457 EFT	949.14		949.14	530.00	208.62		135.79	74.73	
1/4/2018	503236	SVB EFT - Payroll Checks (Direct Deposits)	19,584.99		19,584.99	5,857.61	3,118.81		7,168.91	2,094.49	1,345.17
1/11/2018	652	Pacific Power	4,043.83	4,043.83		1,507.72	535.12	1,496.86	252.06		252.07
1/11/2018	656	Pitney Bowes	202.70	202.70		202.70					
1/11/2018	657	US Bank Equipment Finance	198.22	198.22					198.22		
1/11/2018	658	Verizon Wireless	359.36	359.36					267.95		91.41
1/11/2018	22300	Basic Lab	128.00	128.00				128.00			
1/11/2018	22301	Cal Ore Telephone	87.54	87.54					43.77		43.77
1/11/2018	22302	California Peace Officers Association	180.00	180.00					90.00	90.00	
1/11/2018	22303	Critical Reach	145.00	145.00					145.00		
1/11/2018	22304	CSDA	110.00	110.00		110.00					
1/11/2018	22305	Don R. Erickson Oil, Inc.	2,420.64	2,420.64		799.65	301.20	298.92	632.67		388.20
1/11/2018	22306	Ferguson Waterworks	3,268.87	3,268.87			1,453.91	1,814.96			
1/11/2018	22307	Hue & Cry	38.00	38.00		38.00					
1/11/2018	22308	James Elkins	27.23	27.23							27.23
1/11/2018	22309	Kellie Power	530.00	530.00		400.00			65.00		65.00
1/11/2018	22310	Lake Shastina Golf Resort	44.59	44.59							44.59
1/11/2018	22311	Lori Louise Herrold	399.09	399.09		399.09					
1/11/2018	22312	LSCSD Utilities	200.88	200.88		128.68			27.85		44.35
1/11/2018	22313	Municipal Emergency Services	2,734.57	2,734.57							2,734.57
1/11/2018	22314	N.C.G.T. Security Fund	16,905.00	16,905.00		4,423.00	3,636.00		5,582.00	1,632.00	1,632.00
1/11/2018	22315	Personnel Preference	112.00	112.00			56.00	56.00			
1/11/2018	22316	Prentice, Long, & Epperson	1,872.50	1,872.50		1,872.50					
1/11/2018	22317	Quill Corp	587.85	587.85		507.99	8.57	8.57	62.72		
1/11/2018	22318	SHN Consulting Engineers & Geologists, Inc.	16,892.05	16,892.05			16,892.05				
1/11/2018	22319	Siskiyou Co. Fire Chief Association	50.00	50.00							50.00
1/11/2018	22320	Siskiyou Disposal	250.00	250.00		85.00	42.50	42.50	40.00		40.00
1/11/2018	22321	Steve or Joyce Childers	65.17	65.17		65.17					
1/11/2018	22322	Steve Pappas	40.00	40.00							40.00
1/11/2018	22323	Suburban Propane	640.34	640.34					320.17		320.17
1/11/2018	22324	US Postal Services	1,391.04	1,391.04		1,391.04					
1/11/2018	22325	Wal-Mart	167.44	167.44		107.28	30.08	30.08			
1/11/2018	22326	Western Business Products	1,018.59	1,018.59		1,018.59					
1/11/2018	22327	William Bullington	92.81	92.81					92.81		
1/11/2018	22328	XIO, Inc.	85,223.96	85,223.96				85,223.96			

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - SCOTT VALLEY BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire
1/18/2018	22329-22330	Payroll Checks (Live Checks)	2,399.93		2,399.93		2,399.93				
1/18/2018	22331	Union Dues	696.72		696.72	221.00	309.00		116.48	50.24	
1/18/2018	503251	EDD EFT	2,648.34		2,648.34	967.80	763.02		574.43	214.45	128.64
1/18/2018	503252	EFTPS EFT	4,648.27		4,648.27	1,353.69	1,128.07		1,524.22	398.25	244.04
1/18/2018	503253	American Funds EFT	376.16		376.16				294.56	81.60	
1/18/2018	503254	CalPERS EFT	2,525.42		2,525.42	1,382.58	1,142.84				
1/18/2018	503255	CalPERS 457 EFT	971.75		971.75	555.00	208.62		135.79	72.34	
1/18/2018	503256	SVB EFT - Payroll Checks (Direct Deposits)	20,439.10		20,439.10	7,700.09	3,745.16		5,515.40	2,035.22	1,443.23
1/22/2018	JE #69822	Wire in Bank Fee	15.00	15.00		15.00					
1/25/2018	661	AT&T	61.54	61.54			30.77	30.77			
1/25/2018	662	First Ntl Bank-DN	1,463.12	1,463.12		608.78	77.39	77.40	695.55		4.00
1/25/2018	663	First Ntl Bank-SP	1,316.05	1,316.05					22.45		1,293.60
1/25/2018	664	Williams Scotsman	293.58	293.58			146.79	146.79			
1/25/2018	665	Utility Telephone	552.48	552.48		331.48			165.74		55.26
1/25/2018	666	First Ntl Bank-RM	1,503.35	1,503.35			1,261.03	242.32			
1/25/2018	22332	Associated Pension Consultants	295.00	295.00					295.00		
1/25/2018	22333	AT&T	197.70	197.70				197.70			
1/25/2018	22334	Basic Lab	128.00	128.00				128.00			
1/25/2018	22335	Carol Cupp	50.00	50.00		50.00					
1/25/2018	22336	Computer Logistics	96.00	96.00		96.00					
1/25/2018	22337	Deepwood Embroidery & Design	207.96	207.96			103.98	103.98			
1/25/2018	22338	Fort Jones Fire Association	75.00	75.00							75.00
1/25/2018	22339	Hue & Cry	38.00	38.00		38.00					
1/25/2018	22340	Kellie Power	530.00	530.00		400.00			65.00		65.00
1/25/2018	22341	Leon St.Pierre- J&L Electric	150.00	150.00		150.00					
1/25/2018	22342	Lisa Ann Bouchez-Jardin Landscaping	605.00	605.00		403.34			100.83		100.83
1/25/2018	22343	M.Peters Inc	4,700.00	4,700.00				4,700.00			
1/25/2018	22344	Michael Wilson	50.00	50.00		50.00					
1/25/2018	22345	Premier Oil Change	596.64	596.64					596.64		
1/25/2018	22346	Quill	415.27	415.27		228.06	80.42	80.43	26.36		
1/25/2018	22347	Shasta Forest Products	30.98	30.98				30.98			
1/25/2018	22348	Shasta Valley Tire Service	2,255.90	2,255.90							2,255.90
1/25/2018	22349	SWRCB	180.00	180.00			120.00	60.00			
1/25/2018	22350	WalMart	80.90	80.90			40.45	40.45			
1/29/2018	22351	Payroll Checks (Live Checks)	1,110.98		1,110.98		1,110.98				
1/29/2018	503257	EDD EFT	94.87		94.87		94.87				
1/29/2018	503258	EFTPS EFT	148.13		148.13		148.13				
1/29/2018	503259	CalPERS EFT	121.27		121.27		121.27				
			231,054.00	156,332.64	74,721.36	36,906.74	44,204.10	94,938.67	28,499.41	7,453.07	19,052.01

LAKE SHASTINA COMMUNITY SERVICES DISTRICT**1C****January 2018 Detailed Budget Comparison 2017/2018 YTD**

For the Period: 7/1/2017 to 1/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	2/16/2018 % Bud
Fund: 10 - LSCSD General Fund						
Dept: 00						
4055.000 Misc Operational Income	500.00	500.00	381.76	114.20	118.24	76.4
4070.000 Antenna Lease Revenue	22,655.00	22,655.00	14,155.03	1,854.17	8,499.97	62.5
5050.000 Transfer Fees	3,000.00	3,000.00	2,580.00	640.00	420.00	86.0
5062.000 Event Donations	0.00	0.00	1.35	0.00	-1.35	0.0
5080.000 Interest Earned-OPS	200.00	200.00	105.55	13.69	94.45	52.8
5081.000 Interest Earned-RSV	750.00	750.00	412.68	0.00	337.32	55.0
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	35,154.00	10,044.00	25,110.00	58.3
Revenues	87,369.00	87,369.00	52,790.37	12,666.06	34,578.63	60.4
Expenditures						
Dept: 01 General Admin						
7002.000 Admin Overhead Alloc	-380,259.00	-365,981.56	-206,854.02	-13,103.76	-159,127.54	56.5
7010.000 Capital Improvement	0.00	6,750.00	0.00	0.00	6,750.00	0.0
Less Reimbursement due from LAIF Savings	0.00	-6,750.00	0.00	0.00	-6,750.00	0.0
7026.000 Contract Services	106,200.00	42,500.00	27,597.39	802.37	14,902.61	64.9
7032.000 Filing Fees	250.00	250.00	0.00	0.00	250.00	0.0
7033.000 Licenses, Permits, Fees	3,000.00	3,000.00	1,259.23	118.90	1,740.77	42.0
7034.000 Dues & Subscriptions	5,100.00	5,100.00	5,745.00	0.00	-645.00	112.6
7035.000 Advertising	500.00	2,000.00	1,274.51	0.00	725.49	63.7
7040.000 Insurance (Liability)	600.00	479.00	478.61	0.00	0.39	99.9
7041.000 Legal	35,000.00	35,000.00	7,746.50	0.00	27,253.50	22.1
7041.001 Special Legal - Moller	25,000.00	25,000.00	3,158.28	0.00	21,841.72	12.6
7050.100 Off Exp-Supplies	5,000.00	5,000.00	3,034.29	271.52	1,965.71	60.7
7050.200 Off Exp-Postage	6,000.00	6,000.00	3,818.87	0.00	2,181.13	63.6
7050.400 Off Exp-Maint	4,800.00	4,800.00	4,930.95	32.40	-130.95	102.7
7062.000 Repair & Maintenance	3,500.00	3,500.00	702.39	0.00	2,797.61	20.1
7064.000 Materials/Supplies/Small Tools	500.00	500.00	130.85	0.00	369.15	26.2
7101.000 Property Taxes	140.00	140.00	126.00	0.00	14.00	90.0
7105.000 Utilities - CSD	1,000.00	1,000.00	626.18	0.00	373.82	62.6
7105.100 Util-Telephone	2,300.00	2,300.00	1,114.75	165.74	1,185.25	48.5
7105.200 Util-Electric	4,200.00	4,200.00	3,387.40	865.18	812.60	80.7
7105.400 Utilities-Propane	500.00	500.00	87.50	0.00	412.50	17.5
7204.000 Events	500.00	500.00	516.98	0.00	-16.98	103.4
7501.000 Payroll Expense	206,874.51	206,874.51	111,986.09	18,604.36	94,888.42	54.1
7513.000 Payroll-TAXES	5,169.68	5,169.68	3,816.48	1,532.88	1,353.20	73.8
7514.000 Payroll-Benefits	53,469.36	53,469.36	31,090.00	4,423.00	22,379.36	58.1
7516.200 Pension Cost (CalPERS)	16,202.04	16,202.04	8,918.30	1,324.53	7,283.74	55.0
7516.500 CalPERS UAL Expense	30,800.95	28,191.00	27,213.92	0.00	977.08	96.5
7518.000 Workers Comp	2,265.49	17,869.00	17,869.00	0.00	0.00	100.0
7530.100 PR Reimbursement Admin	-113,508.30	-78,508.30	-40,392.86	-10,608.33	-38,115.44	51.5
7550.000 Travel & Training	1,500.00	1,500.00	609.32	55.00	890.68	40.6
7551.000 Meals	500.00	500.00	588.05	304.60	-88.05	117.6
Dept: 22 Medical Clinic						
7026.000 Contract Services	0.00	1,000.00	1,462.59	0.00	-462.59	146.3
7040.000 Insurance (Liability)	600.00	650.00	650.00	0.00	0.00	100.0
7062.000 Repair & Maintenance	5,000.00	4,000.00	2,817.61	0.00	1,182.39	70.4
7080.000 Interest Expense	2,500.00	4,175.00	2,256.85	0.00	1,918.15	54.1
7084.000 Loan Principle Expense	41,500.00	39,825.00	19,743.15	0.00	20,081.85	49.6
Medical Building Reserves	8,164.27	8,164.27	4,762.52	680.36	3,401.75	58.3
7530.000 Payroll Reimbursement	2,500.00	2,500.00	517.69	184.99	1,982.31	20.7
Expenditures	87,369.00	87,369.00	52,790.37	5,653.74	34,578.63	60.4

For the Period: 7/1/2017 to 1/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 15 - LSCSD Sewer Dept						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	473,198.40	473,198.40	356,083.95	119,092.50	117,114.45	75.3
4001.200 Assmt/Revenue-Standby	66,060.00	66,060.00	65,832.00	32,904.00	228.00	99.7
4001.300 Assmt/Revenue-Commercial	4,939.00	4,939.00	4,870.62	520.38	68.38	98.6
4003.000 Late Payment Revenue	2,800.00	2,800.00	2,416.31	-1.91	383.69	86.3
5004.000 Sewer Hook Up Fee	21,746.00	21,746.00	15,939.37	0.00	5,806.63	73.3
5005.000 Sewer Payment Contracts	252.00	252.00	126.00	0.00	126.00	50.0
5081.000 Interest Earned-RSV	2,800.00	2,800.00	1,054.85	0.00	1,745.15	37.7
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	3,000.00	3,000.00	1,449.00	0.00	1,551.00	48.3
Revenues	574,795.40	574,795.40	447,772.10	152,514.97	127,023.30	77.9
Expenditures						
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	4,375.00	4,375.00	0.00	0.00	4,375.00	0.0
7002.000 Admin Overhead Alloc	159,708.78	153,712.26	86,878.72	5,503.58	66,833.54	56.5
7010.000 Capital Improvement	218,000.00	227,000.00	13,916.48	0.00	213,083.52	6.1
Less Reimbursement due from LAIF Savings	-218,000.00	-227,000.00	-13,916.48	0.00	-213,083.52	-6.1
7026.000 Contract Services	20,000.00	20,000.00	1,486.00	0.00	18,514.00	7.4
7033.000 Licenses, Permits, Fees	8,000.00	8,000.00	7,461.34	123.25	538.66	93.3
7034.000 Dues & Subscriptions	500.00	500.00	77.80	0.00	422.20	15.6
7040.000 Insurance (Liability)	19,800.00	13,261.00	13,261.21	0.00	-0.21	100.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	400.00	400.00	258.57	123.31	141.43	64.6
7050.200 Off Exp-Postage	100.00	100.00	0.00	0.00	100.00	0.0
7061.000 Rental Equipment	500.00	500.00	0.00	0.00	500.00	0.0
7062.000 Repair & Maintenance	20,000.00	20,000.00	5,503.74	1,143.72	14,496.26	27.5
7063.000 Fuel	5,000.00	5,000.00	3,468.89	521.66	1,531.11	69.4
7064.000 Materials/Supplies/Small Tools	5,000.00	5,000.00	4,143.32	39.20	856.68	82.9
7065.000 Vehicle Repair/Maintenance	5,000.00	5,000.00	1,496.38	0.00	3,503.62	29.9
7080.000 Interest Expense	23,399.88	23,399.88	11,975.68	0.00	11,424.20	51.2
7085.000 Municipal Finance Principle	37,625.56	37,625.56	18,537.04	0.00	19,088.52	49.3
7100.000 Lease/Rent Expense	1,775.00	1,775.00	1,194.02	313.28	580.98	67.3
7105.100 Util-Telephone	490.00	490.00	262.56	30.77	227.44	53.6
7105.200 Util-Electric	52,000.00	52,000.00	34,729.23	4,518.70	17,270.77	66.8
7105.300 Util-Waste	510.00	510.00	297.50	42.50	212.50	58.3
7501.000 Payroll Expense	176,896.95	176,896.95	104,028.36	16,917.72	72,868.59	58.8
7513.000 Payroll-TAXES	4,301.01	4,301.01	2,599.03	1,271.18	1,701.98	60.4
7514.000 Payroll-Benefits	63,678.72	63,678.72	31,356.00	3,636.00	32,322.72	49.2
7516.200 Pension Cost (CalPERS)	13,804.73	13,804.73	10,669.90	1,198.94	3,134.83	77.3
7516.500 CalPERS UAL Expense	21,404.05	24,014.30	23,190.08	0.00	824.22	96.6
7518.000 Workers Comp	23,298.94	15,339.00	15,339.00	0.00	0.00	100.0
7530.000 Payroll Reimbursement	-112,792.14	-112,792.14	-76,938.92	-9,521.41	-35,853.22	68.2
7550.000 Travel & Training	1,500.00	1,500.00	32.50	32.50	1,467.50	2.2
7551.000 Meals	400.00	400.00	145.60	0.00	254.40	36.4
7552.000 Employee Physical Exams-Shots	500.00	500.00	0.00	0.00	500.00	0.0
7556.000 Uniforms	1,200.00	1,200.00	936.33	221.29	263.67	78.0
Dept: 23 Green Waste Site						
7063.000 Fuel	200.00	200.00	2.28	0.00	197.72	1.1
7064.000 Materials/Supplies/Small Tools	200.00	200.00	0.00	0.00	200.00	0.0
7530.000 Payroll Reimbursement	5,000.00	5,000.00	567.48	99.92	4,432.52	11.3
Dept: 36 Planning Grants						
7026.000 Contract Services	0.00	0.00	39,513.24	0.00	-39,513.24	0.0
7530.000 Payroll Reimbursement	0.00	0.00	620.58	218.58	-620.58	0.0
Expenditures	564,776.48	546,891.27	343,093.46	26,434.69	203,797.81	62.7

For the Period: 7/1/2017 to 1/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 20 - LSCSD Water Dept						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	332,911.56	332,911.56	271,269.64	80,750.24	61,641.92	81.5
4001.200 Assmt/Revenue-Standby	103,920.00	103,920.00	103,466.66	51,720.00	453.34	99.6
4001.300 Assmt/Revenue-Commercial	14,293.24	14,293.24	9,826.93	796.32	4,466.31	68.8
4003.000 Late Payment Revenue	9,000.00	9,000.00	4,337.86	-2.81	4,662.14	48.2
4075.000 Water Capacity Expansion Fee	960.00	960.00	0.00	0.00	960.00	0.0
5006.000 Water Hook Up Fee	795.00	795.00	0.00	0.00	795.00	0.0
5081.000 Interest Earned-RSV	13,100.00	8,925.00	2,675.16	0.00	6,249.84	30.0
Dept: 22 Medical Clinic						
4054.000 Loan Principle Revenue	39,824.81	39,824.81	19,743.15	0.00	20,081.66	49.6
5081.000 Interest Earned-RSV	0.00	4,175.00	2,256.85	0.00	1,918.15	54.1
Revenues	514,804.61	514,804.61	413,576.25	133,263.75	101,228.36	80.3

Expenditures						
7001.000 Accounting Audit/Review	4,125.00	4,125.00	0.00	0.00	4,125.00	0.0
7002.000 Admin Overhead Alloc	159,708.78	153,712.26	86,878.68	5,503.58	66,833.58	56.5
7010.000 Capital Improvement	244,000.00	244,000.00	85,223.96	85,223.96	158,776.04	34.9
Less Reimbursement due from LAIF Savings	-244,000.00	-244,000.00	-85,223.96	-85,223.96	-158,776.04	-34.9
7026.000 Contract Services	16,100.00	16,100.00	11,479.17	4,828.00	4,620.83	71.3
7033.000 Licenses, Permits, Fees	6,000.00	6,000.00	614.37	63.26	5,385.63	10.2
7034.000 Dues & Subscriptions	1,300.00	1,300.00	760.30	0.00	539.70	58.5
7040.000 Insurance (Liability)	21,650.00	16,242.00	16,241.94	0.00	0.06	100.0
7041.000 Legal	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7050.100 Off Exp-Supplies	650.00	650.00	272.53	123.33	377.47	41.9
7050.200 Off Exp-Postage	800.00	800.00	100.95	0.00	699.05	12.6
7062.000 Repair & Maintenance	45,000.00	45,000.00	6,094.33	0.00	38,905.67	13.5
7063.000 Fuel	5,000.00	5,000.00	2,933.55	521.66	2,066.45	58.7
7064.000 Materials/Supplies/Small Tools	4,000.00	4,000.00	5,352.15	39.19	-1,352.15	133.8
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	1,361.98	0.00	1,638.02	45.4
7100.000 Lease/Rent Expense	1,775.00	1,775.00	1,194.02	313.28	580.98	67.3
7105.100 Util-Telephone	2,900.00	2,900.00	1,646.09	228.47	1,253.91	56.8
7105.200 Util-Electric	97,000.00	97,000.00	62,923.65	5,496.72	34,076.35	64.9
7105.300 Util-Waste	510.00	510.00	297.50	42.50	212.50	58.3
7530.000 Payroll Reimbursement	112,792.14	112,792.14	73,334.56	9,017.92	39,457.58	65.0
7550.000 Travel & Training	2,000.00	2,000.00	157.50	157.50	1,842.50	7.9
7551.000 Meals	350.00	350.00	101.31	0.00	248.69	28.9
7556.000 Uniforms	1,200.00	1,200.00	936.35	221.30	263.65	78.0
Expenditures	490,860.92	479,456.40	272,680.93	26,556.71	206,775.47	56.9

For the Period: 7/1/2017 to 1/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 25 - LSCSD Police Department						
Revenues						
4001.100 Assmt/Revenue-Residential	136,070.00	136,070.00	102,657.50	34,237.50	33,412.50	75.4
4001.200 Assmt/Revenue-Standby	285,560.00	285,560.00	284,203.32	142,065.00	1,356.68	99.5
4001.300 Assmt/Revenue-Commercial	3,410.00	3,410.00	3,410.00	1,705.00	0.00	100.0
4003.000 Late Payment Revenue	5,700.00	5,700.00	4,952.78	-29.67	747.22	86.9
4056.000 Misc-Non Operating Income	3,200.00	3,200.00	235.00	25.00	2,965.00	7.3
5040.000 Gain on Sale of Equipment	0.00	3,500.00	3,534.25	0.00	-34.25	101.0
5054.000 Animal Control Fees - Other	300.00	300.00	125.00	0.00	175.00	41.7
5055.000 Animal License Fee	4,200.00	4,200.00	3,865.00	2,470.00	335.00	92.0
5056.000 Warrant	1,500.00	1,500.00	559.18	143.22	940.82	37.3
5062.000 Event Donations	500.00	500.00	0.00	0.00	500.00	0.0
5075.000 Grant Income	0.00	0.00	622.43	0.00	-622.43	0.0
5081.000 Interest Earned-RSV	625.00	625.00	717.66	0.00	-92.66	114.8
Revenues	441,065.00	444,565.00	404,882.12	180,616.05	39,682.88	91.1

For the Period: 7/1/2017 to 1/31/2018

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 25 - LSCSD Police Department

Expenditures

7001.000 Accounting Audit/Review	3,125.00	3,125.00	0.00	0.00	3,125.00	0.0
7002.000 Admin Overhead Alloc	30,420.72	29,278.52	16,548.31	1,048.30	12,730.21	56.5
7010.000 Capital Improvement	35,500.00	35,500.00	10,726.00	0.00	24,774.00	30.2
Less Reimbursement due from LAIF Savings	-35,500.00	-35,500.00	-10,726.00	0.00	-24,774.00	-30.2
7026.000 Contract Services	3,000.00	3,000.00	3,486.97	347.19	-486.97	116.2
7033.000 Licenses, Permits, Fees	1,600.00	1,600.00	2,016.13	319.00	-416.13	126.0
7034.000 Dues & Subscriptions	2,600.00	2,600.00	2,734.00	0.00	-134.00	105.2
7035.000 Advertising	500.00	500.00	0.00	0.00	500.00	0.0
7040.000 Insurance (Liability)	10,000.00	2,979.00	2,978.95	0.00	0.05	100.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	1,000.00	1,000.00	532.55	90.50	467.45	53.3
7050.200 Off Exp-Postage	400.00	400.00	178.95	0.00	221.05	44.7
7050.400 Off Exp-Maint	1,850.00	1,850.00	1,435.18	198.22	414.82	77.6
7062.000 Repair & Maintenance	1,300.00	1,300.00	75.98	50.00	1,224.02	5.8
7063.000 Fuel	7,500.00	7,500.00	5,902.31	947.67	1,597.69	78.7
7064.000 Materials/Supplies/Small Tools	2,000.00	2,000.00	3,350.64	-127.55	-1,350.64	167.5
7065.000 Vehicle Repair/Maintenance	4,000.00	4,000.00	5,083.62	596.64	-1,083.62	127.1
7067.000 Vehicle Replacement	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7105.000 Utilities - CSD	600.00	600.00	284.50	0.00	315.50	47.4
7105.100 Util-Telephone	5,000.00	5,000.00	2,900.25	434.14	2,099.75	58.0
7105.200 Util-Electric	2,860.00	2,860.00	1,402.26	284.58	1,457.74	49.0
7105.300 Util-Waste	480.00	480.00	280.00	40.00	200.00	58.3
7105.400 Utilities-Propane	1,000.00	1,000.00	660.04	0.00	339.96	66.0
7105.600 Utility - Internet	0.00	0.00	122.12	43.77	-122.12	0.0
7204.000 Events	500.00	500.00	59.36	0.00	440.64	11.9
7501.000 Payroll Expense	210,974.00	210,974.00	156,927.61	15,869.26	54,046.39	74.4
7513.000 Payroll-TAXES	17,584.73	17,584.73	13,965.51	2,197.89	3,619.22	79.4
7514.000 Payroll-Benefits	73,344.24	73,344.24	31,016.00	5,582.00	42,328.24	42.3
7516.100 Pension Cost (EJ)	11,537.04	11,537.04	5,728.32	644.47	5,808.72	49.7
7518.000 Workers Comp	14,642.26	18,594.00	18,594.00	0.00	0.00	100.0
7530.000 Payroll Reimbursement	1,200.00	-33,800.00	-11,452.98	-1,149.72	-22,347.02	33.9
7550.000 Travel & Training	6,000.00	6,000.00	2,818.61	144.37	3,181.39	47.0
7551.000 Meals	1,000.00	1,000.00	470.87	0.00	529.13	47.1
7552.000 Employee Physical Exams-Shots	1,000.00	1,000.00	901.00	0.00	99.00	90.1
7556.000 Uniforms	3,000.00	3,000.00	3,967.26	527.18	-967.26	132.2
Expenditures	426,017.99	386,806.53	272,968.32	28,087.91	113,838.21	70.6

For the Period: 7/1/2017 to 1/31/2018

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 26 - COPS Grant

Revenues

5075.000 Grant Income	100,000.00	139,416.41	70,521.75	10,802.79	68,894.66	50.6
Revenues	100,000.00	139,416.41	70,521.75	10,802.79	68,894.66	50.6

Expenditures

7501.000 Payroll Expense	48,329.85	48,329.85	29,121.19	4,902.46	19,208.66	60.3
7513.000 Payroll-TAXES	4,131.23	4,131.23	2,787.37	679.01	1,343.86	67.5
7514.000 Payroll-Benefits	19,726.56	19,726.56	11,208.00	1,632.00	8,518.56	56.8
7516.100 Pension Cost (EJ)	2,354.98	2,354.98	1,233.00	149.60	1,121.98	52.4
7518.000 Workers Comp	4,538.17	4,156.00	4,156.00	0.00	0.00	100.0
7550.000 Travel & Training	4,000.00	4,000.00	115.00	0.00	3,885.00	2.9
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
7552.000 Employee Physical Exams-Shots	300.00	300.00	0.00	0.00	300.00	0.0
7556.000 Uniforms	500.00	500.00	362.33	0.00	137.67	72.5
Expenditures	84,380.79	83,998.62	48,982.89	7,363.07	35,015.73	58.3

For the Period: 7/1/2017 to 1/31/2018

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 30 - LSCSD Fire Department

Revenues

Dept: 00

4001.100 Assmt/Revenue-Residential	49,480.00	49,480.00	37,315.00	12,442.50	12,165.00	75.4
4001.200 Assmt/Revenue-Standby	64,900.00	64,900.00	64,591.66	32,287.50	308.34	99.5
4001.300 Assmt/Revenue-Commercial	1,060.00	1,060.00	1,060.00	530.00	0.00	100.0
4003.000 Late Payment Revenue	2,500.00	2,500.00	1,267.33	0.57	1,232.67	50.7
4076.000 Fire Suppression Expansion Fee	316.00	316.00	0.00	0.00	316.00	0.0
5040.000 Gain on Sale of Equipment	25,000.00	25,000.00	9,987.71	0.00	15,012.29	40.0
5056.000 Warrant	5,000.00	5,000.00	3,335.74	27.54	1,664.26	66.7
5062.000 Event Donations	1,000.00	5,000.00	5,174.00	75.00	-174.00	103.5
5075.000 Grant Income	7,500.00	17,500.00	0.00	0.00	17,500.00	0.0
5081.000 Interest Earned-RSV	400.00	400.00	229.28	0.00	170.72	57.3

Dept: 45 Mutual Aid Strike Team

4080.000 Strike Team Revenues	70,382.00	80,000.00	89,352.88	0.00	-9,352.88	111.7
-------------------------------	-----------	-----------	-----------	------	-----------	-------

Revenues

227,538.00	251,156.00	212,313.60	45,363.11	38,842.40	84.5
-------------------	-------------------	-------------------	------------------	------------------	-------------

Expenditures

Dept: 01 General Admin

7001.000 Accounting Audit/Review	875.00	875.00	0.00	0.00	875.00	0.0
7002.000 Admin Overhead Alloc	30,420.72	29,278.52	16,548.31	1,048.30	12,730.21	56.5
7010.000 Capital Improvement	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Less Reimbursement due from LAIF Savings	-3,000.00	-3,000.00	0.00	0.00	-3,000.00	0.0
7026.000 Contract Services	2,000.00	2,000.00	1,552.64	347.19	447.36	77.6
7033.000 Licenses, Permits, Fees	350.00	350.00	29.06	4.00	320.94	8.3
7034.000 Dues & Subscriptions	925.00	925.00	252.01	202.01	672.99	27.2
7040.000 Insurance (Liability)	8,250.00	5,687.00	5,687.24	0.00	-0.24	100.0
7041.000 Legal	1,000.00	1,000.00	100.00	0.00	900.00	10.0
7050.100 Off Exp-Supplies	650.00	650.00	499.50	0.00	150.50	76.8
7050.200 Off Exp-Postage	100.00	100.00	48.39	0.00	51.61	48.4
7051.000 Public Safety Supplies	500.00	500.00	2,478.46	53.57	-1,978.46	495.7
7051.100 Mandatory Safety Equipment	4,000.00	4,000.00	9,149.66	0.00	-5,149.66	228.7
7062.000 Repair & Maintenance	2,000.00	2,000.00	376.21	50.00	1,623.79	18.8
7063.000 Fuel	5,000.00	5,000.00	3,998.00	853.51	1,002.00	80.0
7064.000 Materials/Supplies/Small Tools	2,500.00	2,500.00	554.56	51.87	1,945.44	22.2
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	11,685.80	215.21	-1,685.80	116.9
7075.000 VFA Grant Equipment	15,000.00	15,000.00	14,619.12	0.00	380.88	97.5
7105.000 Utilities - CSD	850.00	850.00	383.51	0.00	466.49	45.1
7105.100 Util-Telephone	2,600.00	2,600.00	1,011.24	146.76	1,588.76	38.9
7105.200 Util-Electric	3,300.00	3,300.00	2,258.93	387.02	1,041.07	68.5
7105.300 Util-Waste	480.00	480.00	280.00	40.00	200.00	58.3
7105.400 Utilities-Propane	1,000.00	1,000.00	660.05	0.00	339.95	66.0
7105.600 Utility - Internet	0.00	0.00	122.11	43.77	-122.11	0.0
7204.000 Events	500.00	500.00	0.00	0.00	500.00	0.0
7501.000 Payroll Expense	33,660.00	33,660.00	18,737.50	3,080.00	14,922.50	55.7
7513.000 Payroll-TAXES	2,865.77	2,865.77	1,629.74	426.58	1,236.03	56.9
7514.000 Payroll-Benefits	19,726.56	19,726.56	11,208.00	1,632.00	8,518.56	56.8
7516.100 Pension Cost (EJ)	2,059.20	2,059.20	0.00	0.00	2,059.20	0.0
7518.000 Workers Comp	12,785.80	9,366.00	4,778.69	-447.37	4,587.31	51.0
7530.000 Payroll Reimbursement	500.00	500.00	0.00	0.00	500.00	0.0
7549.000 Vounteer FF Stipend	14,000.00	14,000.00	5,328.00	0.00	8,672.00	38.1
7550.000 Travel & Training	2,000.00	2,000.00	789.94	479.60	1,210.06	39.5
7551.000 Meals	1,500.00	1,500.00	235.81	0.00	1,264.19	15.7
7552.000 Employee Physical Exams-Shots	600.00	600.00	0.00	0.00	600.00	0.0
7556.000 Uniforms	1,000.00	1,000.00	167.15	167.15	832.85	16.7

Dept: 45 Mutual Aid Strike Team

7501.000 Payroll Expense	33,669.50	37,000.00	89,759.25	5,202.00	-52,759.25	242.6
7513.000 Payroll-TAXES	3,673.22	4,200.00	9,341.84	720.48	-5,141.84	222.4
7518.000 Workers Comp	4,055.65	3,200.00	7,719.31	447.37	-4,519.31	241.2

Expenditures

224,396.42	220,273.05	221,990.03	15,151.02	-1,716.98	100.8
-------------------	-------------------	-------------------	------------------	------------------	--------------

Grand Total Net Effect:

67,770.41	207,311.55	389,350.19	425,979.59	-182,038.64
------------------	-------------------	-------------------	-------------------	--------------------

LAKE SHASTINA COMMUNITY SERVICES DISTRICT**1C****December 2017 Detailed Budget Comparison 2017/2018 YTD**

For the Period: 7/1/2017 to 12/31/2017	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	1/17/2018 % Bud
Fund: 10 - LSCSD General Fund						
Dept: 00						
4055.000 Misc Operational Income	500.00	500.00	267.56	8.56	232.44	53.5
4070.000 Antenna Lease Revenue	22,655.00	22,655.00	12,300.86	442.77	10,354.14	54.3
5050.000 Transfer Fees	3,000.00	3,000.00	1,940.00	220.00	1,060.00	64.7
5062.000 Event Donations	0.00	0.00	1.35	1.35	-1.35	0.0
5080.000 Interest Earned-OPS	200.00	200.00	91.86	15.14	108.14	45.9
5081.000 Interest Earned-RSV	750.00	750.00	412.68	0.00	337.32	55.0
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	30,132.00	5,022.00	30,132.00	50.0
Revenues	87,369.00	87,369.00	45,146.31	5,709.82	42,222.69	51.7
Expenditures						
Dept: 01 General Admin						
7002.000 Admin Overhead Alloc	-380,259.00	-365,981.56	-193,750.26	-3,175.26	-172,231.30	52.9
7010.000 Capital Improvement	0.00	6,750.00	0.00	0.00	6,750.00	0.0
Less Reimbursement due from LAIF Savings	0.00	-6,750.00	0.00	0.00	-6,750.00	0.0
7026.000 Contract Services	106,200.00	42,500.00	26,649.18	200.00	15,850.82	62.7
7032.000 Filing Fees	250.00	250.00	0.00	0.00	250.00	0.0
7033.000 Licenses, Permits, Fees	3,000.00	3,000.00	1,140.33	113.80	1,859.67	38.0
7034.000 Dues & Subscriptions	5,100.00	5,100.00	5,745.00	0.00	-645.00	112.6
7035.000 Advertising	500.00	2,000.00	1,274.51	0.00	725.49	63.7
7040.000 Insurance (Liability)	600.00	479.00	478.61	0.00	0.39	99.9
7041.000 Legal	35,000.00	35,000.00	7,746.50	1,872.50	27,253.50	22.1
7041.001 Special Legal - Moller	25,000.00	25,000.00	3,158.28	0.00	21,841.72	12.6
7050.100 Off Exp-Supplies	5,000.00	5,000.00	2,762.77	1,031.21	2,237.23	55.3
7050.200 Off Exp-Postage	6,000.00	6,000.00	2,326.06	0.00	3,673.94	38.8
7050.400 Off Exp-Maint	4,800.00	4,800.00	4,898.55	820.02	-98.55	102.1
7062.000 Repair & Maintenance	3,500.00	3,500.00	702.39	0.00	2,797.61	20.1
7064.000 Materials/Supplies/Small Tools	500.00	500.00	130.85	13.43	369.15	26.2
7101.000 Property Taxes	140.00	140.00	126.00	0.00	14.00	90.0
7105.000 Utilities - CSD	1,000.00	1,000.00	626.18	64.34	373.82	62.6
7105.100 Util-Telephone	2,300.00	2,300.00	949.01	161.46	1,350.99	41.3
7105.200 Util-Electric	4,200.00	4,200.00	2,522.22	753.86	1,677.78	60.1
7105.400 Utilities-Propane	500.00	500.00	87.50	0.00	412.50	17.5
7204.000 Events	500.00	500.00	516.98	107.28	-16.98	103.4
7501.000 Payroll Expense	206,874.51	206,874.51	93,381.73	16,266.67	113,492.78	45.1
7513.000 Payroll-TAXES	5,169.68	5,169.68	2,283.60	437.27	2,886.08	44.2
7514.000 Payroll-Benefits	53,469.36	53,469.36	26,667.00	0.00	26,802.36	49.9
7516.200 Pension Cost (CalPERS)	16,202.04	16,202.04	7,593.77	1,140.30	8,608.27	46.9
7516.500 CalPERS UAL Expense	30,800.95	28,191.00	27,213.92	0.00	977.08	96.5
7518.000 Workers Comp	2,265.49	17,869.00	17,869.00	0.00	0.00	100.0
7530.100 PR Reimbursement Admin	-113,508.30	-78,508.30	-29,784.53	-6,890.38	-48,723.77	37.9
7550.000 Travel & Training	1,500.00	1,500.00	554.32	110.00	945.68	37.0
7551.000 Meals	500.00	500.00	283.45	45.34	216.55	56.7
Dept: 22 Medical Clinic						
7026.000 Contract Services	0.00	1,000.00	1,260.92	0.00	-260.92	126.1
7040.000 Insurance (Liability)	600.00	650.00	650.00	0.00	0.00	100.0
7062.000 Repair & Maintenance	5,000.00	4,000.00	2,667.61	0.00	1,332.39	66.7
7080.000 Interest Expense	2,500.00	4,175.00	2,256.85	0.00	1,918.15	54.1
7084.000 Loan Principle Expense	41,500.00	39,825.00	19,743.15	0.00	20,081.85	49.6
Medical Building Reserves	8,164.27	8,164.27	4,082.16	0.00	4,082.11	50.0
7530.000 Payroll Reimbursement	2,500.00	2,500.00	332.70	0.00	2,167.30	13.3
Expenditures	87,369.00	87,369.00	45,146.31	13,071.84	42,222.69	51.7

For the Period: 7/1/2017 to 12/31/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 15 - LSCSD Sewer Dept						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	473,198.40	473,198.40	236,991.45	-36.90	236,206.95	50.1
4001.200 Assmt/Revenue-Standby	66,060.00	66,060.00	32,928.00	0.00	33,132.00	49.8
4001.300 Assmt/Revenue-Commercial	4,939.00	4,939.00	4,350.24	413.46	588.76	88.1
4003.000 Late Payment Revenue	2,800.00	2,800.00	2,418.22	612.73	381.78	86.4
5004.000 Sewer Hook Up Fee	21,746.00	21,746.00	15,939.37	0.00	5,806.63	73.3
5005.000 Sewer Payment Contracts	252.00	252.00	126.00	0.00	126.00	50.0
5081.000 Interest Earned-RSV	2,800.00	2,800.00	1,054.85	0.00	1,745.15	37.7
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	3,000.00	3,000.00	1,449.00	0.00	1,551.00	48.3
Revenues	574,795.40	574,795.40	295,257.13	989.29	279,538.27	51.4
Expenditures						
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	4,375.00	4,375.00	0.00	0.00	4,375.00	0.0
7002.000 Admin Overhead Alloc	159,708.78	153,712.26	81,375.14	1,333.61	72,337.12	52.9
7010.000 Capital Improvement	218,000.00	227,000.00	13,916.48	0.00	213,083.52	6.1
Less Reimbursement due from LAIF Savings	-218,000.00	-227,000.00	-13,916.48	0.00	-213,083.52	-6.1
7026.000 Contract Services	20,000.00	20,000.00	1,486.00	56.00	18,514.00	7.4
7033.000 Licenses, Permits, Fees	8,000.00	8,000.00	7,338.09	6,805.36	661.91	91.7
7034.000 Dues & Subscriptions	500.00	500.00	77.80	0.00	422.20	15.6
7040.000 Insurance (Liability)	19,800.00	13,261.00	13,261.21	0.00	-0.21	100.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	400.00	400.00	135.26	48.77	264.74	33.8
7050.200 Off Exp-Postage	100.00	100.00	0.00	0.00	100.00	0.0
7061.000 Rental Equipment	500.00	500.00	0.00	0.00	500.00	0.0
7062.000 Repair & Maintenance	20,000.00	20,000.00	4,360.02	1,453.91	15,639.98	21.8
7063.000 Fuel	5,000.00	5,000.00	2,947.23	298.92	2,052.77	58.9
7064.000 Materials/Supplies/Small Tools	5,000.00	5,000.00	4,104.12	820.05	895.88	82.1
7065.000 Vehicle Repair/Maintenance	5,000.00	5,000.00	1,496.38	0.00	3,503.62	29.9
7080.000 Interest Expense	23,399.88	23,399.88	11,975.68	0.00	11,424.20	51.2
7085.000 Municipal Finance Principle	37,625.56	37,625.56	18,537.04	0.00	19,088.52	49.3
7100.000 Lease/Rent Expense	1,775.00	1,775.00	880.74	146.79	894.26	49.6
7105.100 Util-Telephone	490.00	490.00	231.79	35.30	258.21	47.3
7105.200 Util-Electric	52,000.00	52,000.00	30,210.53	4,478.82	21,789.47	58.1
7105.300 Util-Waste	510.00	510.00	255.00	42.50	255.00	50.0
7501.000 Payroll Expense	176,896.95	176,896.95	87,110.64	13,146.55	89,786.31	49.2
7513.000 Payroll-TAXES	4,301.01	4,301.01	1,327.85	190.63	2,973.16	30.9
7514.000 Payroll-Benefits	63,678.72	63,678.72	27,720.00	0.00	35,958.72	43.5
7516.200 Pension Cost (CalPERS)	13,804.73	13,804.73	9,470.96	935.14	4,333.77	68.6
7516.500 CalPERS UAL Expense	21,404.05	24,014.30	23,190.08	0.00	824.22	96.6
7518.000 Workers Comp	23,298.94	15,339.00	15,339.00	0.00	0.00	100.0
7530.000 Payroll Reimbursement	-112,792.14	-112,792.14	-67,417.51	-10,444.11	-45,374.63	59.8
7550.000 Travel & Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7551.000 Meals	400.00	400.00	145.60	23.49	254.40	36.4
7552.000 Employee Physical Exams-Shots	500.00	500.00	0.00	0.00	500.00	0.0
7556.000 Uniforms	1,200.00	1,200.00	715.04	24.76	484.96	59.6
Dept: 23 Green Waste Site						
7063.000 Fuel	200.00	200.00	2.28	2.28	197.72	1.1
7064.000 Materials/Supplies/Small Tools	200.00	200.00	0.00	0.00	200.00	0.0
7530.000 Payroll Reimbursement	5,000.00	5,000.00	467.56	24.60	4,532.44	9.4
Dept: 36 Planning Grants						
7026.000 Contract Services	0.00	0.00	16,892.05	0.00	-16,892.05	0.0
7530.000 Payroll Reimbursement	0.00	0.00	402.00	0.00	-402.00	0.0
Expenditures	564,776.48	546,891.27	294,037.58	19,423.37	252,853.69	53.8

For the Period: 7/1/2017 to 12/31/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 20 - LSCSD Water Dept						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	332,911.56	332,911.56	190,519.40	0.00	142,392.16	57.2
4001.200 Assmt/Revenue-Standby	103,920.00	103,920.00	51,746.66	0.00	52,173.34	49.8
4001.300 Assmt/Revenue-Commercial	14,293.24	14,293.24	9,030.61	780.77	5,262.63	63.2
4003.000 Late Payment Revenue	9,000.00	9,000.00	4,340.67	1,488.03	4,659.33	48.2
4075.000 Water Capacity Expansion Fee	960.00	960.00	0.00	0.00	960.00	0.0
5006.000 Water Hook Up Fee	795.00	795.00	0.00	0.00	795.00	0.0
5081.000 Interest Earned-RSV	13,100.00	8,925.00	2,675.16	0.00	6,249.84	30.0
Dept: 22 Medical Clinic						
4054.000 Loan Principle Revenue	39,824.81	39,824.81	19,743.15	0.00	20,081.66	49.6
5081.000 Interest Earned-RSV	0.00	4,175.00	2,256.85	0.00	1,918.15	54.1
Revenues	514,804.61	514,804.61	280,312.50	2,268.80	234,492.11	54.5

Expenditures

7001.000 Accounting Audit/Review	4,125.00	4,125.00	0.00	0.00	4,125.00	0.0
7002.000 Admin Overhead Alloc	159,708.78	153,712.26	81,375.10	1,333.61	72,337.16	52.9
7010.000 Capital Improvement	244,000.00	244,000.00	0.00	0.00	244,000.00	0.0
Less Reimbursement due from LAIF Savings	-244,000.00	-244,000.00	0.00	0.00	-244,000.00	0.0
7026.000 Contract Services	16,100.00	16,100.00	6,651.17	367.00	9,448.83	41.3
7033.000 Licenses, Permits, Fees	6,000.00	6,000.00	551.11	18.36	5,448.89	9.2
7034.000 Dues & Subscriptions	1,300.00	1,300.00	760.30	0.00	539.70	58.5
7040.000 Insurance (Liability)	21,650.00	16,242.00	16,241.94	0.00	0.06	100.0
7041.000 Legal	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7050.100 Off Exp-Supplies	650.00	650.00	149.20	62.69	500.80	23.0
7050.200 Off Exp-Postage	800.00	800.00	37.26	0.00	762.74	4.7
7062.000 Repair & Maintenance	45,000.00	45,000.00	6,094.33	1,814.96	38,905.67	13.5
7063.000 Fuel	5,000.00	5,000.00	2,411.89	298.92	2,588.11	48.2
7064.000 Materials/Supplies/Small Tools	4,000.00	4,000.00	5,281.98	820.05	-1,281.98	132.0
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	1,361.98	0.00	1,638.02	45.4
7100.000 Lease/Rent Expense	1,775.00	1,775.00	880.74	146.79	894.26	49.6
7105.100 Util-Telephone	2,900.00	2,900.00	1,417.62	232.94	1,482.38	48.9
7105.200 Util-Electric	97,000.00	97,000.00	57,426.93	5,228.60	39,573.07	59.2
7105.300 Util-Waste	510.00	510.00	255.00	42.50	255.00	50.0
7530.000 Payroll Reimbursement	112,792.14	112,792.14	64,316.64	10,444.11	48,475.50	57.0
7550.000 Travel & Training	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7551.000 Meals	350.00	350.00	101.31	57.04	248.69	28.9
7556.000 Uniforms	1,200.00	1,200.00	715.05	24.76	484.95	59.6
Expenditures	490,860.92	479,456.40	246,029.55	20,892.33	233,426.85	51.3

For the Period: 7/1/2017 to 12/31/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 25 - LSCSD Police Department						
Revenues						
4001.100 Assmt/Revenue-Residential	136,070.00	136,070.00	68,420.00	0.00	67,650.00	50.3
4001.200 Assmt/Revenue-Standby	285,560.00	285,560.00	142,138.32	0.00	143,421.68	49.8
4001.300 Assmt/Revenue-Commercial	3,410.00	3,410.00	1,705.00	0.00	1,705.00	50.0
4003.000 Late Payment Revenue	5,700.00	5,700.00	4,982.45	502.89	717.55	87.4
4056.000 Misc-Non Operating Income	3,200.00	3,200.00	210.00	25.00	2,990.00	6.6
5040.000 Gain on Sale of Equipment	0.00	3,500.00	3,534.25	0.00	-34.25	101.0
5054.000 Animal Control Fees - Other	300.00	300.00	125.00	0.00	175.00	41.7
5055.000 Animal License Fee	4,200.00	4,200.00	1,395.00	30.00	2,805.00	33.2
5056.000 Warrant	1,500.00	1,500.00	415.96	87.14	1,084.04	27.7
5062.000 Event Donations	500.00	500.00	0.00	0.00	500.00	0.0
5075.000 Grant Income	0.00	0.00	622.43	622.43	-622.43	0.0
5081.000 Interest Earned-RSV	625.00	625.00	717.66	0.00	-92.66	114.8
Revenues	441,065.00	444,565.00	224,266.07	1,267.46	220,298.93	50.4

For the Period: 7/1/2017 to 12/31/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 25 - LSCSD Police Department						

Expenditures

Dept: 01 General Admin

7001.000 Accounting Audit/Review	3,125.00	3,125.00	0.00	0.00	3,125.00	0.0
7002.000 Admin Overhead Alloc	30,420.72	29,278.52	15,500.01	254.02	13,778.51	52.9
7010.000 Capital Improvement	35,500.00	35,500.00	10,726.00	0.00	24,774.00	30.2
Less Reimbursement due from LAIF Savings	-35,500.00	-35,500.00	-10,726.00	0.00	-24,774.00	-30.2
7026.000 Contract Services	3,000.00	3,000.00	3,038.95	390.00	-38.95	101.3
7033.000 Licenses, Permits, Fees	1,600.00	1,600.00	1,697.13	187.55	-97.13	106.1
7034.000 Dues & Subscriptions	2,600.00	2,600.00	2,734.00	145.00	-134.00	105.2
7035.000 Advertising	500.00	500.00	0.00	0.00	500.00	0.0
7040.000 Insurance (Liability)	10,000.00	2,979.00	2,978.95	0.00	0.05	100.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	1,000.00	1,000.00	442.05	286.23	557.95	44.2
7050.200 Off Exp-Postage	400.00	400.00	32.86	0.00	367.14	8.2
7050.400 Off Exp-Maint	1,850.00	1,850.00	1,236.96	157.81	613.04	66.9
7062.000 Repair & Maintenance	1,300.00	1,300.00	25.98	0.00	1,274.02	2.0
7063.000 Fuel	7,500.00	7,500.00	4,954.64	664.72	2,545.36	66.1
7064.000 Materials/Supplies/Small Tools	2,000.00	2,000.00	3,411.50	0.00	-1,411.50	170.6
7065.000 Vehicle Repair/Maintenance	4,000.00	4,000.00	4,486.98	104.12	-486.98	112.2
7067.000 Vehicle Replacement	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7105.000 Utilities - CSD	600.00	600.00	284.50	27.85	315.50	47.4
7105.100 Util-Telephone	5,000.00	5,000.00	2,466.11	429.41	2,533.89	49.3
7105.200 Util-Electric	2,860.00	2,860.00	1,117.68	252.06	1,742.32	39.1
7105.300 Util-Waste	480.00	480.00	240.00	40.00	240.00	50.0
7105.400 Utilities-Propane	1,000.00	1,000.00	660.04	320.17	339.96	66.0
7105.600 Utility - Internet	0.00	0.00	78.35	78.35	-78.35	0.0
7204.000 Events	500.00	500.00	59.36	0.00	440.64	11.9
7501.000 Payroll Expense	210,974.00	210,974.00	148,149.79	19,095.88	62,824.21	70.2
7513.000 Payroll-TAXES	17,584.73	17,584.73	11,767.62	1,460.86	5,817.11	66.9
7514.000 Payroll-Benefits	73,344.24	73,344.24	25,434.00	0.00	47,910.24	34.7
7516.100 Pension Cost (EJ)	11,537.04	11,537.04	5,083.85	717.04	6,453.19	44.1
7518.000 Workers Comp	14,642.26	18,594.00	18,594.00	0.00	0.00	100.0
7530.000 Payroll Reimbursement	1,200.00	-33,800.00	-17,394.70	-2,785.86	-16,405.30	51.5
7550.000 Travel & Training	6,000.00	6,000.00	2,674.24	715.00	3,325.76	44.6
7551.000 Meals	1,000.00	1,000.00	470.87	87.53	529.13	47.1
7552.000 Employee Physical Exams-Shots	1,000.00	1,000.00	901.00	0.00	99.00	90.1
7556.000 Uniforms	3,000.00	3,000.00	3,440.08	1,303.92	-440.08	114.7
Dept: 40 Animal Control						
7064.000 Materials/Supplies/Small Tools	0.00	0.00	66.69	0.00	-66.69	0.0
Expenditures	426,017.99	386,806.53	244,633.49	23,931.66	142,173.04	62.8

For the Period: 7/1/2017 to 12/31/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 26 - COPS Grant						

Revenues

5075.000 Grant Income	100,000.00	139,416.41	59,718.96	0.00	79,697.45	42.8
Revenues	100,000.00	139,416.41	59,718.96	0.00	79,697.45	42.8

Expenditures

7501.000 Payroll Expense	48,329.85	48,329.85	24,218.73	5,530.41	24,111.12	50.1
7513.000 Payroll-TAXES	4,131.23	4,131.23	2,108.36	423.09	2,022.87	51.0
7514.000 Payroll-Benefits	19,726.56	19,726.56	9,576.00	0.00	10,150.56	48.5
7516.100 Pension Cost (EJ)	2,354.98	2,354.98	1,083.40	163.21	1,271.58	46.0
7518.000 Workers Comp	4,538.17	4,156.00	4,156.00	0.00	0.00	100.0
7550.000 Travel & Training	4,000.00	4,000.00	115.00	90.00	3,885.00	2.9
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
7552.000 Employee Physical Exams-Shots	300.00	300.00	0.00	0.00	300.00	0.0
7556.000 Uniforms	500.00	500.00	362.33	0.00	137.67	72.5
Expenditures	84,380.79	83,998.62	41,619.82	6,206.71	42,378.80	49.6

For the Period: 7/1/2017 to 12/31/2017

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 30 - LSCSD Fire Department

Revenues

Dept: 00

4001.100 Assmt/Revenue-Residential	49,480.00	49,480.00	12,442.50	0.00	37,037.50	25.1
4001.200 Assmt/Revenue-Standby	64,900.00	64,900.00	32,304.16	0.00	32,595.84	49.8
4001.300 Assmt/Revenue-Commercial	1,060.00	1,060.00	12,960.00	0.00	-11,900.00	1222.6
4003.000 Late Payment Revenue	2,500.00	2,500.00	1,266.76	140.69	1,233.24	50.7
4076.000 Fire Suppression Expansion Fee	316.00	316.00	0.00	0.00	316.00	0.0
5040.000 Gain on Sale of Equipment	25,000.00	25,000.00	9,987.71	0.00	15,012.29	40.0
5056.000 Warrant	5,000.00	5,000.00	3,308.20	2,765.61	1,691.80	66.2
5062.000 Event Donations	1,000.00	5,000.00	5,099.00	0.00	-99.00	102.0
5075.000 Grant Income	7,500.00	17,500.00	0.00	0.00	17,500.00	0.0
5081.000 Interest Earned-RSV	400.00	400.00	229.28	0.00	170.72	57.3

Dept: 45 Mutual Aid Strike Team

4080.000 Strike Team Revenues	70,382.00	80,000.00	89,352.88	37,321.65	-9,352.88	111.7
-------------------------------	-----------	-----------	-----------	-----------	-----------	-------

Revenues	227,538.00	251,156.00	166,950.49	40,227.95	84,205.51	66.5
-----------------	-------------------	-------------------	-------------------	------------------	------------------	-------------

Expenditures

Dept: 01 General Admin

7001.000 Accounting Audit/Review	875.00	875.00	0.00	0.00	875.00	0.0
7002.000 Admin Overhead Alloc	30,420.72	29,278.52	15,500.01	254.02	13,778.51	52.9
7010.000 Capital Improvement	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Less Reimbursement due from LAIF Savings	-3,000.00	-3,000.00	0.00	0.00	-3,000.00	0.0
7026.000 Contract Services	2,000.00	2,000.00	1,104.62	65.00	895.38	55.2
7033.000 Licenses, Permits, Fees	350.00	350.00	25.06	4.00	324.94	7.2
7034.000 Dues & Subscriptions	925.00	925.00	50.00	50.00	875.00	5.4
7040.000 Insurance (Liability)	8,250.00	5,687.00	5,687.24	0.00	-0.24	100.0
7041.000 Legal	1,000.00	1,000.00	100.00	0.00	900.00	10.0
7050.100 Off Exp-Supplies	650.00	650.00	499.50	375.22	150.50	76.8
7050.200 Off Exp-Postage	100.00	100.00	47.47	0.00	52.53	47.5
7051.000 Public Safety Supplies	500.00	500.00	2,424.89	2,424.89	-1,924.89	485.0
7051.100 Mandatory Safety Equipment	4,000.00	4,000.00	9,149.66	2,335.75	-5,149.66	228.7
7062.000 Repair & Maintenance	2,000.00	2,000.00	326.21	0.00	1,673.79	16.3
7063.000 Fuel	5,000.00	5,000.00	3,144.49	563.20	1,855.51	62.9
7064.000 Materials/Supplies/Small Tools	2,500.00	2,500.00	502.69	27.23	1,997.31	20.1
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	9,214.69	0.00	785.31	92.1
7075.000 VFA Grant Equipment	15,000.00	15,000.00	14,619.12	309.68	380.88	97.5
7105.000 Utilities - CSD	850.00	850.00	383.51	44.35	466.49	45.1
7105.100 Util-Telephone	2,600.00	2,600.00	864.48	145.23	1,735.52	33.2
7105.200 Util-Electric	3,300.00	3,300.00	1,871.91	394.92	1,428.09	56.7
7105.300 Util-Waste	480.00	480.00	240.00	40.00	240.00	50.0
7105.400 Utilities-Propane	1,000.00	1,000.00	660.05	320.17	339.95	66.0
7105.600 Utility - Internet	0.00	0.00	78.34	78.34	-78.34	0.0
7204.000 Events	500.00	500.00	0.00	0.00	500.00	0.0
7501.000 Payroll Expense	33,660.00	33,660.00	15,657.50	3,080.00	18,002.50	46.5
7513.000 Payroll-TAXES	2,865.77	2,865.77	-4,588.27	235.62	7,454.04	-160.1
7514.000 Payroll-Benefits	19,726.56	19,726.56	9,576.00	0.00	10,150.56	48.5
7516.100 Pension Cost (EJ)	2,059.20	2,059.20	0.00	0.00	2,059.20	0.0
7518.000 Workers Comp	12,785.80	9,366.00	7,378.81	-1,986.87	1,987.19	78.8
7530.000 Payroll Reimbursement	500.00	500.00	0.00	0.00	500.00	0.0
7549.000 Vounteer FF Stipend	14,000.00	14,000.00	5,328.00	0.00	8,672.00	38.1
7550.000 Travel & Training	2,000.00	2,000.00	310.34	40.00	1,689.66	15.5
7551.000 Meals	1,500.00	1,500.00	235.81	44.59	1,264.19	15.7
7552.000 Employee Physical Exams-Shots	600.00	600.00	0.00	0.00	600.00	0.0
7556.000 Uniforms	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0

Dept: 45 Mutual Aid Strike Team

7501.000 Payroll Expense	33,669.50	37,000.00	84,557.25	23,103.00	-47,557.25	228.5
7513.000 Payroll-TAXES	3,673.22	4,200.00	12,260.04	2,201.36	-8,060.04	291.9
7518.000 Workers Comp	4,055.65	3,200.00	7,271.94	1,986.87	-4,071.94	227.2

Expenditures	224,396.42	220,273.05	204,481.36	36,136.57	15,791.69	92.8
---------------------	-------------------	-------------------	-------------------	------------------	------------------	-------------

Grand Total Net Effect:	67,770.41	207,311.55	-4,296.65	-69,199.16	211,608.20	
--------------------------------	------------------	-------------------	------------------	-------------------	-------------------	--

QUARTERLY REPORT TO THE BOARD

Prepared 8/10/2017

October 2017 - December 2017

LAIF ACCOUNT

Fund Balance Acct # 0015

Interest Effective 12/31/2017	Interest total 5,896.12	Current Rate 1.200%
----------------------------------	----------------------------	------------------------

	Balance 12/31/17 (after transaction activity)	Calculation of Interest (% of total)	Interest Earned on 12/31/17	Ending Balance at 12/31/17
10 General	168,890.19	8.514%	502.01	169,392.20
15 Sewer	426,802.00	21.516%	1,268.63	428,070.63
20 Water	1,007,099.55	50.771%	2,993.51	1,010,093.06
25 Police	295,880.60	14.916%	879.48	296,760.08
30 Fire	84,942.83	4.282%	252.49	85,195.32
26 COPS	-	0.000%	-	-
	1,983,615.17	100.000%	5,896.12	1,989,511.29

Transaction activity: October 2017

SAC transferred funds of per Board Resolution 3-15 on 4/15/2015 for \$500,000 owed to Water Fund from General Fund payment of \$11,000 including interest each quarter, ending balance shown below for July 2017 payment posted 7/15/2017:

	Beginning Balance 10/1/17	Interfund LAIF transfer posted 10/15/17	Balance after transfers 10/31/17	% of total
10 General	152,890.19	(11,000.00)	141,890.19	7.525%
15 Sewer	390,802.00		390,802.00	20.725%
20 Water	991,099.55	11,000.00	1,002,099.55	53.144%
25 Police	265,880.60		265,880.60	14.100%
30 Fire	84,942.83	-	84,942.83	4.505%
26 COPS	-	-	-	0.000%
	1,885,615.17	-	1,885,615.17	100.000%

Transaction activity: November 2017

Board approved transfer of funds on 9/20/17 for \$98,000 to LAIF from SVB CSD checking account transferred on 11/9/17. Amounts and ending balances shown below:

	Beginning Balance at 11/1/17	Transfer to LAIF posted on 11/9/17	Balance after transfer on 11/30/17	% of total
10 General	141,890.19	27,000.00	168,890.19	8.514%
15 Sewer	390,802.00	36,000.00	426,802.00	21.516%
20 Water	1,002,099.55	5,000.00	1,007,099.55	50.771%
25 Police	265,880.60	30,000.00	295,880.60	14.916%
30 Fire	84,942.83		84,942.83	4.282%
26 COPS	-		-	0.000%
	1,885,615.17	98,000.00	1,983,615.17	100.000%

Transaction activity: December 2017

No Activity



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

1E

MEMORANDUM

To: LSCSD Board of Directors

From: Debbie Nelle, Senior Accounting Clerk

Meeting Date: February 21, 2018

Re: Transfer of CSD Operating funds to LAIF Savings

This is a request to transfer funds to LSCSD Reserve savings in LAIF from the CSD Operating bank account at Scott Valley Bank. This is to move excess funds in the Operating fund checking account to savings. Included in this transfer is the General Fund loan payment to Water department for the Clinic along with funds for Sewer, Water and the Police Department. In addition, the transfer from Scott Valley Bank will serve to keep the account within FDIC limits.

Recommended transfers from Scott Valley Bank Operating account to LAIF savings account are **\$11,000** from the General Fund, **\$90,000** from the Sewer Fund, **\$40,000** from the Water Fund and **\$50,000** from the Police Fund. This would be a total transfer amount of **\$191,000** to the LSCSD LAIF account. This transfer will help build Reserve funds for future improvements and capital expenditures for these departments.

<u>Operating funds for transfer to LAIF:</u>				
	<u>General</u>	<u>Sewer</u>	<u>Water</u>	<u>Police</u>
General Funds	11,000.00			
Sewer Funds		90,000.00		
Water Funds			40,000.00	
Police Department				50,000.00
Costs per fund:	11,000.00	90,000.00	40,000.00	50,000.00



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the month of January LSFD responded to a total of 27 911 calls. These calls included

- 20 Medical Aids
- 1 Control Burn check
- 2 Illegal burning
- 3 Lift Assists
- 1 Fire Alarm

On January 11th Lake Shastina Fire and Mt Shasta Ambulance were dispatched to a fall patient. Upon arrival firefighters found a 35 year old female who had fallen down a flight of stairs with a broken hip. The patient, who was in obvious excruciating pain, was stabilized by firefighters and extricated from the stairwell. She was transported to Mercy Hospital to be treated for her injuries.

On January 26th Lake Shastina Fire and Mt Shasta Ambulance were dispatched to Fisher Place for a 77 year old male having a possible heart attack. Upon arrival firefighters found the patient in cardiac distress. The patient had taken the maximum doses of Nitroglycerin without any alleviation. The patient was stabilized and transported to Mercy Mount Shasta.

January was the month of influenza. Of the 20 Medical Aids LSFD responded to 60% were elderly patients experiencing flu like symptoms who needed transportation to the hospital. Fortunately, all LSFD firefighters avoided the flu so far.

We had a successful month of training January. The training topics for January were medical assessments and patient care reports, vehicle extrication and stabilization and engine pump operations.

Lake Shastina Police Department

Inter-Office Memo

Lake Shastina C.S.D. Board Report

January 2018

The Lake Shastina Police Department responded to approximately 126 calls during the month of January which include the following:

Regular Police Calls:

DV Disturbance – 1	Disturbance – 1	SCAM– 1
Threats – 1	APS Referral – 2	Burglar Alarm -1
Suspicious Circ – 5	Suspicious Veh – 1	Suspicious Person – 2
Lost Prop – 1	Found Prop –3	Public Assist– 3
Info to Citizen – 3	Camp Ground Ck – 7	Extra Patrol – 7
Welfare Check – 2	House Watches – 3	Case FU – 7
AOD POA – 2	AOD SCSO – 2	AOD WPD –4
AOD CHP – 1	Medical Aid – 6	Illegal Control Burn – 2
Security Check – 1	Missing Per – 1	FI – 3
Veh Maint – 1	Meeting – 1	Prescription Destruction – 1
290 Reg – 1	Search Warrant – 3	SW Return – 2

Criminal Arrests:

Felony Warrant – 2	Misdemeanor Warrant - 2	Battery C/R - 1
Drug Paraphernalia – 2	Controlled Substance – 2	Probation Viol – 2
Trespass - 1		

Traffic:

Traffic Warning - 13	Traffic Citation – 13	Speed Complaint – 1
Parking Cite - 2	Disabled Veh – 1	Traffic Collision – 1

Animal Calls:

Dogs at Large – 6	Barking Dog – 1	Lost/Returned - 1
Wildlife – 5		

Notable Activity:

On 1/11/18 Officer Barr arrested 36 year old Sarah Coreno for a felony warrant from San Diego County in the 17000 block of Fisher Road.

Lake Shastina Police Department

Inter-Office Memo

On 1/18/18 Officer Owens arrested 44 year old Shelly Arnett for a misdemeanor warrant from Siskiyou County as well as fresh charges of possession of a controlled substance and possession of drug paraphernalia.

On 1/24/18 Officer Owens arrested 27 year old Daniel Casorla for a felony warrant from Siskiyou County and fresh charges of trespassing, probation violation and under the influence of a controlled substance.

During the month of January Officers Bullington and Robinson authored three search warrants to obtain bank records and telephone records on two separate identity theft / fraud cases. From the warrants, they were able to obtain evidence and suspect information on the cases to prosecute two individuals whose financial crimes targeted Lake Shastina.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: February 21, 2018
Subject: Board Report – January 2018 (Sewer)

The Lake Shastina Public Works Department (PW) conducted approximately 230 station checks and daily sewer pond readings and reporting for the month.

Installed an emergency bypass on B-107 south side of Rainbow Dr. This will be for future use when we renovate the station.

Work continues on the Wastewater Grant. I would expect to see results coming in starting next month from various projects on the grant.



Corporate Office:
 3120 Freeboard Drive, Suite 201
 West Sacramento, CA 95691
 (916) 447-2854 • Fax (916) 447-2878

February 9, 2018

Mr. Mark S. Chaney
 Principal-Regional Manager
 SHN Engineers & Geologists
 350 Hartnell Avenue, Suite B
 Redding, CA 96002

Dear Mr. Chaney,

The Rural Community Assistance Corporation (RCAC) is pleased to submit this proposal to conduct an income survey for the Lake Shastina Community Services District (CSD), in accordance with the document *Guidance for Median Household Income Calculations and Income Surveys* that was adopted by the California Department of Public Health (CDPH) and amended by the State Water Resources Control Board in June 2014. This survey methodology is acceptable to the funding agencies represented in the California Financing Coordination Committee, including CDPH, USDA Rural Utilities Services, and the California State Water Resources Control Board (SWRCB), *with the possible exception of the* Community Development Block Grant (CDBG) program. The survey will be conducted on approximately 1,246 households.

The survey will be conducted by mailing an informational letter (in English and Spanish) explaining the purpose for the income survey and that RCAC will be conducting the survey. This letter will be placed on CSD letterhead and will be sent by RCAC to all the households in the District. A week after the informational letter is mailed RCAC will mail survey forms and a letter explaining the survey to all of the households in the District. A second mailing to collect additional responses may or may not be necessary. If Lake Shastina CSD conducts reasonable customer outreach prior to the survey being conducted by RCAC, it is expected that the required 13 percent of responses (~162 responses) will be received.

RCAC will mail the survey announcement letters explaining the survey will be sent to residents. RCAC will conduct the survey by mailing the survey forms and letters (in English and Spanish). If a sufficient number of survey forms are returned by mail, no additional mailings will be necessary. Whether or not a sufficient survey response percentage is achieved in one survey mailing depends heavily on the customer outreach Lake Shastina CSD performs before the survey. RCAC staff will be happy to consult with the District's staff about appropriate customer outreach. RCAC advises at a minimum an informational letter to all customers explaining the need for the survey and introducing RCAC as the contractor who will do the work and hold a community meeting which RCAC staff will attend. RCAC is available to advise on the content of that letter and provide suggestions for additional customer outreach. If the required response rate is not met after the first mailing, RCAC will mail survey forms and letters (in English and Spanish) to residents who did not respond to the first request.

In the event that the required number of survey forms are not returned after two mailings, RCAC will consult with the District staff to determine the best method for obtaining the remaining responses. Survey guidelines require that every household in the service area be contacted. If a significant number of additional households are discovered that are not on the mailing list provided to RCAC, such as multifamily units or additional dwellings on customer lots, the costs estimates contained herein are invalid.

RCAC will provide all mailing services, communications with funding agencies to assure validity of the survey, compilation of results, and preparation of draft and final survey reports.

The District will provide a comprehensive electronic mailing list of all households in the utility service area, including multiple residential units (apartments, duplex, etc.), and mobile home park addresses. Lake Shastina CSD will also perform appropriate customer outreach to ensure that an acceptable number of valid survey responses are collected by RCAC. This will include at a minimum a letter on District letterhead explaining the need to conduct the survey and introducing RCAC as the contractor who will conduct the survey. This letter will be mailed by the Rural Community Assistance Corporation. RCAC staff will consult with District staff about the content of that letter, and advise on any additional customer outreach efforts that may be made.

RCAC requests payment of \$7,500 prior to initiating work, with the balance payable upon completion of the work. If only one mailing is required, the total cost will be \$18,805. If RCAC does not receive enough responses, RCAC will need to do a second mailing to all those who did not respond. The second mailing will cost \$4,420, which will be added to the balance and be payable upon completion of the work, for a total cost of \$23,225. In the event that the required number of survey forms are not returned, RCAC will consult with the District staff to determine the best method for obtaining the remaining responses.

This quote is good for 30 days from the date of this proposal. If you have any additional questions or require additional information regarding this proposal, please contact Kimberley Strong by phone: 916/447-9832 ext. 1064 or email: kstrong@rcac.org.

Sincerely,

Kimberley Strong

Kimberley Strong
Rural Development Specialist
RCAC-Environmental & Community Services

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: February 21, 2018
Subject: Board Report – January 2018 (Water)

The Lake Shastina Public Works Department (PW) conducted approximately 80 booster station checks and 58 well checks for the month.

Installed a new meter at B-53 on Palmer Drive. This is an auto read meter with a pulse output for the SCADA system. B-51 on Stag Mountain received 2 new meters for the project as well.

We installed the new meter in Well #4 on Big Springs Road. This is for a more accurate reading and for the SCADA system. We now know that Well #4 is producing 1,381 GPM.

Line trenching for the SCADA system has started for Tank 1, and Tank 2. Most of the trench is done and pipe is in the ground. This is one of the first steps to getting the SCADA installed.

We also trenched and installed pipe for the meters at Well #3 and Well #4 for the SCADA system.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

MINUTES

FY 2017/18 Budget/Finance Committee Meeting
Wednesday, October 4, 2017 – 2:00 p.m.
Administration Building
16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

CALL TO ORDER: 2:00 p.m.
Budget Committee Roll Call:

Director MacIntosh ✓ Director Thompson ✓ CSD Member: Paula Mitchell ✓
Ex-Officio Member AGM/PC Wilson ✓ Staff: SAC Nelle ✓ FC Pappas ✓

There was one person in the audience.

PLEDGE OF ALLEGIANCE: FC Pappas led the Pledge of Allegiance.

PUBLIC COMMENTS: None

COMMITTEE MEMBER COMMENTS: Motion by Paula Mitchell, second by Dir. Thompson, to amend agenda (minutes reflect the changes to the agenda); unanimously approved.

BUSINESS ITEM:

1. Appoint Chairperson: Dir. Thompson was appointed Chairperson.
2. Approval of Minutes: May 12, 2017: Approved.
3. Review amendments to FY 2017/18 Budget: Reviewed.
4. Review amendments to FY 2016/17 Budget: Reviewed.
5. Next FY 2017/18 Budget Review meeting: A meeting will be scheduled in January 2018.

ADJOURN: 4:20 p.m.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

MINUTES

Budget/Finance Committee Meeting
Friday, February 2, 2018 – 10:00 a.m.

Administration Building
16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

CALL TO ORDER: 10:02 a.m.

Budget Committee Roll Call:

Director MacIntosh ✓ Director Mitchell ✓
Ex-Officio Member GM Wilson ✓ Staff: SAC Nelle ✓ AP/PC DeBon ✓
Also present: PWS Moser for a portion of the meeting.

There were 2 people in the audience.

PLEDGE OF ALLEGIANCE: AP/PC DeBon led the Pledge of Allegiance.

PUBLIC COMMENTS: None

COMMITTEE MEMBER COMMENTS: Comments received.

BUSINESS ITEM:

1. Appoint Chairperson: Dir. Mitchell was appointed as Chairperson. SAC Nelle was appointed to take meeting minutes.
2. Approval of Minutes: October 4, 2017: Approved.
3. Review amendments to FY 2017/18 Budget: Reviewed.
4. Set next committee meeting date and time: February 7, 2018, 3:00 p.m.

ADJOURN: 12:15 p.m.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

MINUTES

Fire Department Advisory Standing Committee Meeting

Monday, January 8, 2018, 10:00 a.m.

Administration Building

16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

CALL TO ORDER: 10:00 a.m.

Committee Roll Call:

Director Mitchell ✓ FC Pappas ✓ Charlene French absent Lorene Miller ✓
Ex-Officio Member GM Wilson ✓

PLEDGE OF ALLEGIANCE: Director Mitchell led the Pledge of Allegiance.

PUBLIC COMMENTS: Wished Happy New Year, (1 person present).

COMMITTEE MEMBER COMMENTS:

Blue junk car hauled away today from Fire Department lot.

The Hazardous Vegetation Ordinance is still with the District General Counsel, until further notice.

BUSINESS ITEMS:

1. Approval of Minutes: December 5, 2017: Approved, Motion for approval by Director Mitchell, seconded by FC Pappas, unanimously passed.
2. Communication (to whom, what, frequency, who) (Dir. Mitchell)
Items discussed for increasing communication with the CSD Board and community:
 - A) Town Hall Meeting - state of the Fire Department (covering current services, future needs and community input). The committee unanimously approved holding a Town Hall Meeting in March at the Fire Station.
 - B) FC Pappas to give weekly updates, through emails, to the GM and CSD Board Members, regarding major events within the Fire Department.
 - C) Inserts in CSD quarterly billings, with Fire Department Information/updates.
 - D) Increased correspondence with Dana Flint, at Weed Press, on publishing Fire Department news.
 - E) Monthly postings on LS social media sites, by FC Pappas, including the FD Facebook page, lakeshastina.com, and Nextdoor (account to be established).
3. Revenue Issues (needs list, revenue sources) (FC Pappas/GM Wilson)
FC Pappas reported on his research of estimated costs of the needed increase of space and upgrade of engines for the future betterment and development of the department (see attachment). Revenue sources was discussed and is dependent on more information research.
4. Mutual Aid (frequency of calls outside Lake Shastina) (FC Pappas)
FC Pappas reported on number of calls outside of the District, including the traffic accident calls responded to by the Department, of which LS residents were involved in.
GM Wilson explained the Mutual Aid State and County agreement plans, which LS is committed to. A meeting with County BOS Kobseff is planned for discussion of Mutual Aid financials.
5. Set next committee meeting date and time: Wednesday, February 7, 2018 2 p.m.

ADJOURN: 11:38 a.m.



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

Type 1 replacement cost:

- New approximately \$500,000 - \$750,000
- Less than 10 years old approximately \$275,000
- Less than 15 years old approximately \$100,000

Type 3 replacement cost:

- New approximately \$375,000
- Used approximately \$65,000 - \$150,000

Engine Bay construction cost:

- Addition to existing bay with improvements \$75,000
- New metal style building similar to Mayten Fire district \$150,000



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

APPROVED MINUTES

Police Advisory Standing Committee Meeting

Tuesday, June 27, 2017 – 3:30 p.m.

Administration Building

16320 Everhart Drive ▪ Weed, California 96094 ▪ (530) 938-3281

Call to Order: 3:30 p.m.

Committee members present:

Dir. Carol Cupp, Police Chief Mike Wilson, Dwayne Chandler, Karla Chandler, Lorene Miller,

Public present in the audience: Charlene French, Mike French

Pledge of Allegiance: Waived

Public Comments: None

Approval of March Minutes: The minutes were unanimously approved

Updates from Chief Wilson & Discussion by the Committee:

- a. Officer Barr is now a part of the department, after graduating from College of the Redwoods. His field training course is taking place.
- b. There are currently three patrol vehicles. Increasing the fleet by the purchase of a used Dodge Charger (discussed at a prior meeting) is still pending.
- c. Regarding budget issues: (1) Worker compensation expense will increase because of the larger work force. (2) If the district selects a new insurance company, it is possible the worker compensation rate could increase as well. (3) Equipment, etc. for the new officers will affect the budget in the short-term.
- d. The recent public firearms training class was a success and more classes are anticipated.
- e. There are many time-consuming tasks regarding animal control, in part due to unenforceable issues in the current ordinance. A brief discussion of hiring a minimum-wage animal control employee took place, but is likely not feasible. The department is moving along in the process of "misdemeanor vs. infraction" with regard to the animal control ordinance.
- f. Chief Wilson continues his efforts to reduce the police department's involvement with unclaimed dogs (those not able to be identified) via an agreement with the Humane Society.
- g. A town hall meeting regarding animal control issues and the ordinance will take place on Tuesday, July 18, 2017 at 5:30 p.m. at the Community Center
- h. Marijuana cultivation issues now exist. There is a possible need for a district-specific ordinance. Resources and cost could be incurred. A task force regarding cultivation, licensing, and collecting fees, may be needed in the future.

Next Committee Meeting: Date to be announced.

Mission of Committee:

Examine and evaluate details regarding fiscally prudent priorities and goals related to salaries, staff, equipment, overhead expenses, and reserve fund. Assess Measure B funds, and the police budget in general, relative to the 10-year projection prepared by CSD Accounting Staff.

VERBAL

Presentation regarding Siskiyou County Arts Council - Eugene Whitley, Executive Director



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS
MEETING DATE: February 21, 2018
FROM: Mike Wilson, General Manager
SUBJECT: Amendment to LSCSD's Mission Statement

BACKGROUND:

Resolution 7-14 read as follows: To protect the public health, safety, and environment of our constituents by providing high quality water, wastewater, and public safety services in a safe, efficient, and financially responsible manner.

FINDINGS:

During the January 31, 2018 Special Meeting of the Lake Shastina Community Services District Board of Directors, the Board chose to amend the Mission Statement by adding the word ethical.

RECOMMENDATION:

By resolution, amend the Mission Statement to read: To protect the public health, safety, and environment of our constituents by providing high quality water, wastewater, and public safety services in an ethical, safe, efficient, and financially responsible manner.

ATTACHMENT:

Draft Resolution



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

DRAFT RESOLUTION 2-18

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT (LSCSD) REGARDING THE LSCSD's MISSION STATEMENT.

WHEREAS, the Lake Shastina Community Services District is endeavoring to adhere to the Special District Leadership Foundation's District Transparency Certificate of Excellence requirements; and

WHEREAS, to achieve compliance with Transparency requirements it is incumbent upon the District to have a mission statement outlining District functions and goals; and

WHEREAS, other Districts throughout the state have established mission statements.

NOW, THEREFORE, BE IT RESOLVED: The mission statement of the Lake Shastina Community Services District shall be as follows:

Our Mission

To protect the public health, safety, and environment of our constituents by providing high quality water, wastewater, and public safety services in an ethical, safe, efficient, and financially responsible manner.

This resolution supersedes Resolution 7-14.

I hereby certify that the forgoing is a full, true and correct copy of Resolution 2-18 duly passed and adopted by the Board of Directors of the Lake Shastina Community Services District, Siskiyou County, California, at a meeting thereof duly held on the 21st day of February, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Carol Cupp, President

Mike Wilson, District Secretary



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS
MEETING DATE: February 21, 2018
FROM: Mike Wilson, General Manager
SUBJECT: 2018 Goals

BACKGROUND:

The LSCSD Board of Directors set a Special Meeting for January 31, 2018 to establish goals for 2018.

FINDINGS:

During the January 31, 2018 Special Meeting, the LSCSD Board of Directors set goals as attached to this report.

RECOMMENDATION:

By motion authorize the attached list as Goals of the District for 2018.

ATTACHMENT:

Goals.

OBJECTIVES / GOALS FOR THE LSCSD

(Items are numbered for reference only.)

ADMINISTRATION

2018:

1. Implement audit compliance recommendations
2. Complete contract between CSD and LSPOA
 - resolve CalPERS issues
 - workload prioritizations)
3. Review Billing procedures
4. Review and update Purchasing and Contracts procedures

MULTI-YEARS:

1. Upgrade computers and software

GENERAL

2018

1. Review Burn Site costs
2. Investigate recoup county tax dollars
3. Evaluate future maintenance needs for all buildings and grounds
 - possible additional employee
 - Public Works office trailer lease
4. Review of investment of Medical Clinic
5. Resolve Administration Building ownership issues with LSPOA

MULTI-YEARS

1. Employee succession planning for all departments - recruitment, retention, training

PUBLIC SAFETY

FIRE

2018:

1. Create multi-year Development Plan
 - personnel development
 - building addition
 - equipment
 - funding
2. Review Mutual Aid Agreements
 - explore options with the County

Future:

1. Develop ambulance / medical emergency services

POLICE

2018:

1. Plan and install upgrade to secure high speed internet
2. Upgrade IT systems to be DOJ compliant
3. Review vehicle needs

PUBLIC WORKS

SEWER (Wastewater)

2018:

1. Complete Station B-114 upgrade
2. Upgrade Station B-107
3. Complete design and funding for Sewer Ponds headworks and drying beds
4. Complete Wastewater Planning Grant

Multi-Years:

1. Replace / Upgrade at least one (1) Sewer Lift Station per year
2. Improve security of Sewer Ponds (i.e. fencing, cameras, lighting)

WATER

2018:

1. Water Rate Study
2. Plan replacement of Water Pipes
3. Develop funding options for an additional Water Tank
4. Purchase backup generators
5. Install / Implement SCADA system

Multi-Years:

1. Reline Water Tanks
2. Move to smart water meters

Future:

1. Investigate options for reducing electrical cost

Board Approval Date:

(January 31, 2018 Special Meeting Agenda Discussion Item: Review / Update Objectives / Goals for the District)

Supersedes goals list dated: 2/28/17



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

10.

STAFF REPORT MEMO

TO: LSCSD Board of Directors
FROM: Debbie Nelle, Senior Accounting Clerk
Meeting Date: February 21, 2018
RE: Quarterly Budget Amendment Recommendations

After review of the year to date LSCSD Budget, the Finance Committee, staff and department heads are recommending the following changes to the various budgets for Fiscal Year 2017-2018:

General Fund

- Admin Overhead Allocation is adjusted to account for the expenditures over the revenues in the General Fund. This overhead is spread to all other CSD Departments
- Capital Improvement/Reserve Expense quote will be updated from FundBalance for Cash Receipts programs necessary to post other receipts and estimated quotes added for 3 new workstations and monitors including installation
- Dues & Subscriptions is adjusted relevant to CSDA membership cost increase
- Special Legal – Moller expense has been moved to Medical Clinic Dept. 22 per CPA
- Office Expense Maintenance increased for printer use for quarterly newsletters
- Payroll Expenses & Reimbursements adjusted for recent changes including hiring of permanent GM for remainder of year and including year to date for Acting GM costs
- Medical Clinic Contract Services adjusted for year to date costs for lawn care services
- Medical Clinic Special Legal – Moller expenses lowered as anticipated

Sewer Department

- Planning Grant Department for tracking and Revenue added to budget for Wastewater Planning grant
- Admin Overhead Allocation changes per General Fund expenditures
- Capital Improvement/Reserve Expense added 50% cost of new Service bed for PU #19
- Payroll Expenses adjusted for recent changes including hiring of Maintenance workers for remainder of year
- Payroll Reimbursement from Water Department adjusted for Payroll changes and to include portion of CalPERS UAL
- Planning Grant Department for tracking and Grant Budget expense items added per Wastewater Planning grant

Water Department

- Admin Overhead Allocation changes per General Fund expenditures
- Capital Improvement/Reserve Expense added 50% cost of new Service bed for PU #19 and other items required for completion of SCADA system install including actual cost for SCADA system
- Payroll Reimbursement from Water Department adjusted for changes in Sewer Payroll budget and to include portion of CalPERS UAL

Police Department

- Revenue added for DOJ Bullet proof vest Grant
- Admin Overhead Allocation changes per General Fund expenditures
- Capital Improvement/Reserve Expense to include estimated quotes for 1 new workstation and monitors including installation
- Contract Services increased for IT issues for repair of failed fiber line, wireless antennas and internet installation needed
- Licenses, Permits & Fees increased for fees associated with Money Purchase Pension Plan
- Dues & Subscriptions for slight increase in various membership costs
- Materials, Supplies & Tools increased for new weapon and Taser upgrades
- Vehicle Repair/Maintenance increased for regular service and maintenance due to more vehicles in fleet
- Utilities/Internet is new expense for remainder of the year for new internet installed
- Payroll Expenses adjusted for staffing changes throughout the year and the Chief as part time for remainder of the year including amount paid to Police department for Acting GM
- Uniforms expenses increased due to additional staffing added this fiscal year

COPS Grant

- Payroll Expenses adjusted to reflect actual payroll expenses anticipated for remainder of the fiscal year

Fire Department

- Strike Team Revenues increased to more closely reflect amounts due from the State
- Admin Overhead Allocation changes per General Fund expenditures
- Public Safety Supplies increased for purchase of rope rescue equipment
- Mandatory Safety Equipment increased for additional gear for VFF to be reimbursed by SCFA Grant as reflected in revenues
- Vehicle Repair/Maintenance increased for additional costs for engine #3112 approximately \$9900 YTD
- Utilities/Telephone lowered since not purchasing 3 iPads for engines this year
- Utilities/Internet is new expense for remainder of the year for new internet installed
- Payroll expenses and Strike Team Payroll, Taxes and WC adjusted to reflect YTD anticipated

Additional adjustments may be necessary in future quarters prior to fiscal year end. At the time this report was prepared, staff feels these revenue and expenditure adjustments are represented accurately for the anticipated needs and activities of the District.

The Board may approve these Budget Amendments as presented or they may make individual line item adjustments or changes as desired for the 17/18 Fiscal Year LSCSD Budget.

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2017-2018**

BUDGET APPROVED: 6/21/2017	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	TOTAL All Funds
PROPOSED AMENDMENTS: 2/21/2018							
REVENUES							
4001.1 - Assmt/Revenue - Residential		473,198	332,912	136,070		49,480	991,660
4001.2 - Assmt/Revenue - Standby		66,060	103,920	285,560		64,900	520,440
4001.3 - Assmt/Revenue - Commercial		4,939	14,293	3,410		1,060	23,702
4003.0 - Late Payment Revenue		2,800	9,000	5,700		2,500	20,000
4055.0 - Misc. Operational Income	500						500
4056.0 - Misc. Non-Op. Income				3,200			3,200
4070.0 - Antenna Lease Revenue	22,655						22,655
4075.0 - Water Capacity Expansion Fee			960				960
4076.0 - Fire Suppression Expansion Fee						316	316
5004.0 - Sewer Hook Up Fee		21,746					21,746
5005.0 - Sewer Payment Contracts		252					252
5006.0 - Water Hookup Fee			795				795
5040.0 - Gain on Sale of Equipment				3,500		25,000	28,500
5050.0 - Transfer Fees	3,000						3,000
5054.0 - Animal Control Fee - Other				300			300
5055.0 - Animal License Fee				4,200			4,200
5056.0 - Warrant				1,500		5,000	6,500
5062.0 - Donations				500		5,000	5,500
5075.0 - Grant Revenue				1,275	139,416	17,500	158,191
5080.0 - Interest earned - Ops	200						200
5081.0 - Interest Earned - Rsv (Savings)	750	2,800	8,925	625		400	13,500
Dept. 22 - Medical Clinic - General Fund Sub Dept.							-
4053.0 - Medical Clinic Revenue	60,264						60,264
4054.0 - Loan Principle Revenue			39,825				39,825
5081.0 - Interest Earned - Rsv (Savings)			4,175				4,175
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.							-
4055.0 - Misc. Operational Income		3,000					3,000
Dept. 36 - Plannig Grants - Sewer Fund Sub Dept.							-
5075.0 - Grant Revenue		500,000					500,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
4080.0 - Strike Team Revenues						125,000	125,000
TOTAL INCOME 2017-2018 projected	87,369	1,074,795	514,805	445,840	139,416	296,156	2,558,381
EXPENSES							
7001.0 - Accounting Audit		4,375	4,125	3,125		875	12,500
7002.0 - Admin Overhead Allocation	(360,286)	151,320	151,320	28,823		28,823	-
7005.0 - Depreciation							-
7010.0 - Capital Improvement/Reserve Exp.	19,000	232,000	288,800	38,800		3,000	581,600
7026.0 - Contract Services	42,500	20,000	16,100	8,000		2,000	88,600
7032.0 - Filing Fees	250						250
7033.0 - Licenses, Permits & Fees	3,000	8,000	6,000	2,500		350	19,850
7034.0 - Dues & Subscriptions	6,100	500	1,300	2,800		925	11,625
7035.0 - Advertising	2,000			500			2,500
7040.0 - Insurance (property & liability)	479	13,261	16,242	2,979		5,687	38,648
7041.0 - Legal	35,000	1,000	5,000	1,000		1,000	43,000
7041.001 - Special Legal - Moller	-						-
7050.1 - Office Exp Supplies	5,000	400	650	1,000		650	7,700
7050.2 - Office Exp Postage	6,000	100	800	400		100	7,400
7050.4 - Office Exp Maintenance	6,400			1,850			8,250
7051.0 - Public Safety Supplies (PD/Fire)						3,000	3,000
7051.1 - Mandatory Safety Equipment						12,000	12,000
7061.0 - Rental equipment		500					500
7062.0 - Repair & Maintenance	3,500	20,000	45,000	1,300		2,000	71,800
7063.0 - Fuel		5,000	5,000	7,500		5,000	22,500
7064.0 - Materials, Supplies & Small Tools	500	5,000	8,000	4,000		2,500	20,000
7065.0 - Vehicle Repair/Maintenance		5,000	3,000	6,500		20,000	34,500
7067.0 - Vehicle Replacement				5,000			5,000
7075.0 - VFA Grant Equipment						15,000	15,000
7080.0 - Interest Expense (Sewer Pond Loan)		23,400					23,400
7085.0 - Municipal Finance (Principle)		37,626					37,626
7100.0 - Lease/Rent Expense		1,775	1,775				3,550
7101.0 - Property Taxes	140						140
7105.0 - Utilities - CSD	1,000			600		850	2,450
7105.1 - Utilities - Telephone	2,300	490	2,900	5,000		2,000	12,690
7105.2 - Utilities - Electric	4,200	52,000	97,000	2,860		3,300	159,360
7105.3 - Utilities - Waste		510	510	480		480	1,980
7105.4 - Utilities - Propane	500			1,000		1,000	2,500
7105.6 - Utilities - Internet				1,000		1,000	2,000
7204.0 - Events	500			500		500	1,500
7245.0 - Election							-
7501.0 - Payroll Expense	233,779	205,604		213,626	58,745	31,680	743,434
7513.0 - Payroll Taxes	5,994	5,143		18,396	4,928	2,714	37,174
7514.0 - Payroll Benefits	72,756	62,148		56,844	19,584	19,727	231,059
7516.1 - Pension (EJ)				10,758	2,475		13,233
7516.2 - Pension (CalPERS)	18,426	14,897					33,323
7516.5 - CalPERS UAL Expense	28,191	24,014					52,205
7518.0 - Workers Comp	20,136	17,576		18,594	5,516	9,366	71,188
7530.0 - Payroll Reimbursement (Sewer)		(138,340)	138,340			500	500
7530.1 - Payroll Reimbursement (Admin)	(113,259)			(11,365)			(124,624)
7549.0 - Volunteer FF Stipend						14,000	14,000
7550.0 - Travel & Training	1,500	1,500	2,000	6,000	4,000	2,000	17,000
7551.0 - Meals	500	400	350	1,000	500	1,500	4,250
7552.0 - Employee Physical Exams/Shots		500		1,000	300	600	2,400
7556.0 - Uniforms		1,200	1,200	5,000	500	1,000	8,900
Dept. 22 - Medical Clinic - General Fund Sub Dept.							-
7026.0 - Contract Services	2,000						2,000
7040.0 - Insurance (Property/Liability)-Med Clinic	650						650
7041.001 - Special Legal - Moller	10,000						10,000
7062.0 - Repair & Maintenance (Med Clinic)	4,000						4,000
7080.0 - Interest Expense (Med Bldg)	4,175						4,175
7084.0 - Loan Principle Expense	39,825						39,825
7530.0 - Payroll Reimbursement (Med Clinic)	2,500						2,500
Medical Clinic Reserves	8,164						8,164
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.							-
7063.0 - Fuel		200					200
7064.0 - Materials, Supplies & Small Tools		200					200
7530.0 - Payroll Reimbursement (GWS)		5,000					5,000
Dept. 36 - Plannig Grants - Sewer Fund Sub Dept.							-
7026.0 - Contract Services		425,000					425,000
7041.0 - Legal		30,000					30,000
7530.0 - Payroll Reimbursement (PG)		45,000					45,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
7063.0 - Fuel							-
7065.0 - Vehicle Repair/Maintenance							-
7501.0 - Payroll Expense						93,576	93,576
7513.0 - Payroll Taxes						8,027	8,027
7518.0 - Workers Comp						8,048	8,048
TOTAL EXPENSE 2017-2018 projected	117,419	1,282,298	795,412	447,370	96,548	304,777	3,043,825
Reimbursement for Cap. Exp. from Reserves	19,000	232,000	288,800	38,800		3,000	581,600
Net Expense	98,419	1,050,298	506,612	408,570	96,548	301,777	2,462,225
Sewer Pond principle applied to Liability paydown		37,626					37,626
NET PROFIT (LOSS) 2017-2018 projected	(11,050)	62,123	8,192	37,270	42,868	(5,621)	133,782

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2017-2018

Notes:

Administrative Overhead Allocation Calculation used for this budget period: Sewer 42%, Water 42%, Police 8%, Fire 8%.
Worker's Comp includes the Board coverage.
2017-2018 Audit - L Bain CPA \$11,200

Payroll for 2017-2018 includes:

- Anticipated current staffing level Step increases
- 3% COLA for Teamsters Union member employees
- CalPERS increase 0.041% for Classic members and decrease 0.02% for PEPRA members per Actuarial
- Workers Comp EMOD rates increased with new coverage with GSRMA


Capital Improvements/Expenditures:

As of
12/31/2017

<u>General Fund:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	169,392
Capital Improvements from Reserves-	\$ 19,000	FundBalance modules Billing, AR & Cash Rec (Est.)	\$	10,000
		Desktop computers for Admin - 3 new (Est Incl Install)	\$	9,000
<u>Sewer Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	428,071
Capital Improvements from Reserves-	\$ 232,000	Sewer Pond Containment/Drying Beds Design/Engineering	** \$	35,000
		Sewer Lift Station B-107 Refit/Refurbishment	\$	45,000
		Sewer Lift Station B-114 Refit/Refurbishment (updated 7/19/17)	\$	109,000
Items marked ** may be paid through Planning Grant if approved		Sewer Rate Study	** \$	23,000
		Planning Grants - construction	\$	15,000
		New Service Bed for Pickup #19	\$	5,000
<u>Water Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	1,010,093
Capital Improvements from Reserves-	\$ 288,800	Hydrant Replacement (4 per year)	\$	20,000
		Meter Replacement (150 per year)	\$	21,000
		Test wells for new well	\$	100,000
Items marked ** may be paid through Planning Grant if approved		Water Rate Study - to complete immediately	\$	23,000
		B-50 Juniper Peak & B56 Stonecrest Tank/Pumps Engineering design & specs	\$	10,000
		Tank Lining Planning - Bypass #3	\$	15,000
		Supervisory Control and Data Acquisition (SCADA)	\$	85,300
		New Service Bed for Pickup #19	\$	5,000
		SCADA system meters	\$	6,000
		SCADA system VFD Drives for Booster Station B-53	\$	3,500
<u>Police Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	296,760
Capital Improvements from Reserves-	\$ 38,800	New insulated windows (1 way glass)	\$	3,000
		Building Improvements	\$	7,500
		Replacement vehicles	\$	25,000
		New desktop computer/monitors & installation	\$	3,300
		New DOJ compliant Server		TBD
<u>Fire Department:</u>		<u>Current Balance in LAIF Reserves:</u>	\$	85,195
Capital Improvements from Reserves-	\$ 3,000	New insulated windows	\$	3,000



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS
MEETING DATE: February 21, 2018
FROM: Mike Wilson, General Manager 
SUBJECT: Consideration of LSCSD to pursue grant funding to administer and manage the Greater Lake Shastina Fire Safe Council Fire Hazard Mitigation Projects

BACKGROUND:

The Greater Lake Shastina Fire Safe Council (GLSFSC) has identified various "Fire Safe" projects throughout the community and their service area. These projects include minimizing the destruction of property from wildfires through education, fire fuel reduction and the identification of mitigation of wildfire hazards.

These projects reduce the dangers of wildfire for Lake Shastina Community Members. The GLSFSC has recently utilized Northern California Resource Center to administer Fire Safe grants and grant projects. Previous grants and grant projects have fallen short and remain incomplete and their previous grant funding periods have closed.

The GLSFSC has approached the Lake Shastina Community Services District (LSCSD) to determine if future grants and projects could be administered and managed through the LSCSD.

FINDINGS:

The LSCSD believes it would benefit from administering and managing GLSFSC grants and projects. Grant funding could provide funds for administrative overhead costs, as well as, actual personnel costs to complete grant funded projects. Grant funded personnel funds could provide seasonal staffing with fire personnel to work on fire fuel reduction projects for the GLSFSC.

RECOMMENDATION:

By motion, authorize the General Manager to assist the GLSFSC by seeing grant funding to minimizing the destruction of property from wildfires through education, fire fuel reduction and the identification of mitigation of wildfire hazards.

In addition, if grant funding is authorized, allow the General Manager, or his designee, to be the administrator and work as project manager.

ADDITIONAL: Comments from GLSFSC Members.